PARL. PAPERS
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ACCOUNTS AND PAPERS:

FIFTEEN VOLUMES.

—*(6.)*—

CORPORATIONS; LAW;
LUNATICS, &c.

Session
31 *January*—— 17 *July* 1837.

VOL. XLIV.

1837.

ACCOUNTS AND PAPERS:

1837.

FIFTEEN VOLUMES:—CONTENTS OF THE

SIXTH VOLUME.

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RETURN to an ORDER of the Honourable The House of Commons, dated 2 March 1837;—*for*,

A RETURN of the Cities and Boroughs in *England* and *Wales* in which the Appointment of CHARITY TRUSTEES has devolved, by Order of the Lord Chancellor, on the Masters in Chancery, giving the Names of the Masters who heard them, and of the Trustees appointed.—Extracted from the Masters' Reports filed in the Report Office of the Court of Chancery.

Names of Cities and Boroughs.	Names of Trustees Appointed.	Names of Masters to whom the Appointments referred.
Abingdon Borough	- - William Doe Belcher, Richard Badcock, Thomas Copeland the younger, John Harris the elder, George Jackson, John Kent, Charles King, William Lanham, George Bowes Morland, Thomas Payne the younger, John Francis Spenlove, William Salisbury, John Tomkins, John Vindin Collingwood, Benjamin Collingwood and Henry Knapp.	- - W. Brougham, esq., as Master in attendance in vacation.
Andover Borough	- - Charles Henry Ridding, James Baker, Edward Bishop Hawkins, John Mundy, Thomas Poulter, clerk, John Sanders, Richard Taylor, William Goodall, Thomas Phillips and John Holloway.	- - H. Martin, esq., as Master in rotation.
Banbury Borough	- - Timothy Rhodes Cobb, Lyne Spurrett, Jabez Stutterd, Robert Brayne, John Davis, Thomas Golby, Richard Grimbly, Samuel Beesley and Henry Tawney.	- - G. B. Roupell, esq., as Master in rotation.
Barnstaple Borough.	- - The Rev. Henry Luxmore, John May, Robert Budd, William Avery, James Marsh, John Dicker, John Marshall, Charles Cutcliffe and John Avery.	- - W. Brougham, esq., as Master in rotation.
Basingstoke Corporation.	- - John Simmons, Thomas May, Charles Lyford, Robert Cottle, Edward Covey, Edward Penton, William Apeltree, the Rev. James Blatch, the Rev. William Workman, James Holding, John Attwood, Richard Wallis and William Glover.	- - N. W. Senior, esq., as Master in rotation.
Bath City - -	- - William Thomas Blair, John Stone, James Crisp, Augustus George Barrette, Arthur West, John Edridge, James Sexton, George Horwood White, Benjamin Higman, Michael Theobald Langton, James Bryant, William Hunt, Edward Jay, Henry Alexander Barry, Joseph Pearson, Charles Davis and James Grant Smith.	- - G. B. Roupell, esq., as Master in attendance in vacation.
Beccles Corporation.	- - Hugh Owen, Richard Bohun, Amos Barber, William John Crowfoot, James Crisp, John Day, Henry William Robert Davey, William Delf, Frederick William Farr, Thomas Gilbert, Edward Proudfoot Montagu, John Mayhew and Richard Thornton.	- - F. Cross, esq., as Master in attendance in vacation.
Beverley Borough	- - William Travis Sandys, John Myers, John Jackson Bell, Robinson John Hustwick, Henry William Maister, George Jennison, Thomas Sandwith, John Brownrigg, William Farrah, John Duncan Dawson, George Binnington, Edward Page, William Close Catterson, the Rev. William Robinson Gilby, the Rev. Joseph Coltman, Thomas Hull, Robert Wylie and Christopher Scott Machell.	- - W. Brougham, esq., as Master in attendance in vacation.

(*continued*)

Names of Cities and Boroughs.	Names of Trustees Appointed.	Names of Masters to whom the Appointments referred.
Boston Borough	- - John Rawson, John Caister, Thomas Smith, Charles Wright, James Reynolds, John Oldrid, Thomas Collis, John Noble, John Hobson, John Holliday Thomas, Thomas Small, Richard Henry Dawson, Samuel Veal, Simpson Gay Pape and William Bartol.	- - W. Brougham, esq., as Master in attendance in vacation.
Bridgwater Borough.	- - Thomas Withy Inman, John Chapman, Joseph Thompson, John Browne, Henry Ford, Frederick Axford, Edward Jeffries, Robert Ford, James Hairland, George Henning Pain, William Duderidge Champion, George Browne, William Henry Holmes, Carey Bailey Mogg and Joel Spiller.	- - W. Brougham, esq., as Master in attendance in vacation.
Bristol City -	- - Richard Smith, Thomas Carlisle, George Thomas, John Savage, George Bengough, James Wood, Thomas Powell, William Harwood, Richard Ash, James Cunningham, Harman Visger, Michael Castle, George Eddie Sanders, William Herapath, John Kerle Haberfield, Samuel Brown, Robert Fiske, William Leonard, Thomas Pyle Taunton, William Tothill, Thomas Davies and Charles Bowles Fripp.	- - W. Brougham, esq., as Master in attendance in vacation.
Bury St. Edmund's Borough.	- - Francis King Eagle, George John Haggitt, James Blomfield, Francis George Probart, Thomas Robinson, Henry Le Grice, John Ridley, Charles Denton Leech, George Portway, John Pace, Henry Braddock, George Creed and Christopher Atkinson.	- - W. Brougham, esq., as Master in attendance in vacation.
Cambridge Borough.	- - Thomas Hovell, William Adams, William Freeman Coe, Samuel Evans, Charles Finch the younger, Richard Foster the younger, Charles Finch Foster, Henry Headly, William Mortlock, William Searle, James Johnson, Charles Henry Cooper and William Herring Smith.	- - W. Brougham, esq., as Master in attendance in vacation.
Canterbury City -	- - George Neame, Henry Cooper, William Masters, Edward Plummer, Thomas Wilkinson, Stephen Plummer, James Delmar, William Philpott, Robert Sankey Russell, Whitbread Lavender, Thomas Dorman and George White.	- - G. B. Roupell, esq., as Master in attendance in vacation.
Chester Borough	- - Marquis of Westminster, William Cross, William Brown, Thomas Dixon, Edward Samuel Walker, George Brydges Granville, Henry Kelsall, Samuel Witter, William Wardell, George Harrison, Charles Gamon, John Hassall, Robert Whitley, George Allender, Edward Ducker, Richard Barker, Thomas Bagnall, William Makepeace Thackeray, Henry Potts, Charles Potts and Ellis Jones.	- - W. Brougham, esq., as Master in attendance in vacation.
Chippenham Borough.	- - William Gundry, William Richard Taylor, William Colborne Broome Pinneger, Daniel Rawlings, Francis Alexander, Sydenham Locke, William Poole, Harry Goldney, George Noyes, William Davis, William Gale, Charles Vallance and George Edgecombe.	- - W. Brougham, esq., as Master in attendance in vacation.
Congleton Borough.	- - Edward Wilson, Thomas Goodall, Thomas Chaddock, John Hall, William Clarke, Henry Hogg, Joseph Bullock, John Andrew and Thomas Broad.	- - J. E. Dowdeswell, esq., as Master in rotation.

Names of Cities and Boroughs.	Names of Trustees Appointed.	Names of Masters to whom the Appointments referred.
Coventry City -	- - As to Sir Thomas White's real estates, and the sum of money which has arisen from the rents of the said real estates, and is still unconverted :— William Earl of Craven, Henry Cadwallader Adams, Abraham Herbert, Charles Harris, Cleophas Ratliff, Joseph Soden and David Shakespear Waters. As to John Hale's charity, Alderman William Wheate's charity, Samuel Frankland's charity, Sir Thomas White's charity for two fellowships, Simon Stone's charity, Thomas Lane's charity, Thomas Bond's charity, Richard Baldwin's, William Hindman's, John Murdock's, Thomas Niccoll's, Richard Barker's, Thomas Bentley's, William Wheate's, Simon Norton's, Edward Lufkin's and Edmund Palmer's charities; William Ford's, William Hindman's, Richard Saunder's, Richard Barker's, Elizabeth Sharratt's, William Wheate's, Simon Norton's, Norton Hanson's, John Murdock's, William Edwards's, Mary Pickin's, Christopher Davenport's, Thomas Jesson's and William Wright's charities; Joseph Chambers's charity, John Cockeson's charity, William Hopkins's charity, Thomas Niccoll's charity, Richard Barron's charity, Thomas Warren's charity, Isaac Walden's charity and Richard Elkington's charity :— The Rev. Robert Simson, the Rev. Walter Farquhar Hook, the Rev. Hippesley Maclean, James Beck, Henry Cadwallader Adams, Charles Harris, Thomas Banbury, Thomas James Mercer, Cleophas Ratliff, Robert Campion, Nathaniel Troughton, Thomas Clark, George Eld, Samuel Vale and Thomas Cope the younger. As to Sir Thomas White's stock charity, Thomas Wheatley's charity, Henry Over's charity, Richard Saunders's charity, Nicholas Chambers's charity, the charities of Abraham Bowne, Samuel Collins Bagnall, John Fallons, Thomas Dudley, Richard Smith, John Whitehead, William Sewall, Thomas Sanders and Thomas Scott, and all other augmentations to the Bablake Boys' Hospital; Thomas Jesson's charity; Thomas Wheatley's charity, William Jolliffe's charity, Thomas Wale's charity, Alderman Christopher Davenport's charity, Thomas Crowe's charity, Samuel Collins's charity, Samuel Collins's charity, William Bird's charity, Joseph Symcox's charity, John Gayer's charity, Richard Barker's charity, William Burbage's charity, Thomas Brownrigg's charity, Elizabeth Sharratt's charity, Roger Clarke's charity, James Harwell and Henry Harwell's charity, John Duckett's charity, the Countess of Devonshire's charity, James Nailer's charity, Thomas Smith's charity, Mary Radford's charity, Humphrey Burton's charity, Nicholas Flint's charity and Simon Norton's charity :— The Rev. Thomas Sheepshanks, Thomas Banbury, James Beck, John Herbert, Joseph Ford, Joseph Howe, Josiah Cash, Richard Hands, William Prime, Thomas Morris the younger, James Sibley Whittem and Thomas Smith the younger, William Clark, Richard Caldecott, Thomas Pepper, Richard Kevitt Rotherham, Robert Bunny, Robert Arrowsmith, James Wall, Stephen Hammerton and Harry Chetham.	- - W. Brougham, esq., as Master in attendance in vacation.
Devizes Borough	- - Henry Saunders, the Rev. Richard Elliott, the Rev. Joseph Mayo, the Rev. Edward James Phipps, Joseph Dredge, James Overbury Anstie, George Bishop, George White, Thomas Carter, George Evans, Thomas Hinton, the Rev. Alfred Smith, Thomas Biggs, Charles Trinder and the Rev. Charles Lucas.	- - W. Brougham, esq., as Master in attendance in vacation.

Names of Cities and Boroughs.	Names of Trustees Appointed.	Names of Masters to whom the Appointments referred.
Dorchester Corporation.	- - Charlton Byam Wollaston, the Rev. George Wood, Morgan Yeatman, Charles Burt Heming, Thomas Coombs and Thomas Bower.	- - G. B. Roupell, esq., as Master in rotation.
Dover Borough -	- - George Finch Jennings, Samuel Metcalfe Latham, Edward Sibbett, Henry Elve, Thomas Bass, William Prescott, Richard Bushell, the Rev. John Maule, the Rev. Thomas Morris, William Cocke and John Pembrooke.	- - G. B. Roupell, esq., as Master in rotation.
Durham City -	- - Thomas Greenwell, John Bramwell, Alan William Hutchinson, Robert Robson, Henry John Marshall, Ralph Hutchinson, William Shields, William Darling, William Lloyd Wharton, James Brooksbank, Robert Hoggett, John Allison, Thomas Gainforth, John Trotter, Gerard Valerian Wellesley, Thomas Richard Shipperdson and Philip Fewster.	- - W. Brougham, esq., as Master in attendance in vacation.
East Retford Borough.	- - The Rev. Thomas Francis Beckwith, Granville Harcourt Vernon, James Lee, William Kirke, Gervas King, Holmes Worthington, Thomas Gylby, Richard Oates, John Clater, George Bailey, William Mee, William Fisher, John Smith, Henry Clarke Hutchinson, Francis Thornhaugh Foljambe and the Rev. Joshua William Brooks. As to St. John's Hospital, Blue Maid's Hospital, Seldon's gift, Davye's gift, gift of Sir John Acland, Christopher Lethbridge's charity, John Lethbridge's gift, Stephen's gift for exhibitions, gifts of Walker and Dowrick, Robert Walker's gift, Tucker's gift, pensions payable to four poor men out of His Majesty's Land Revenue, Bodley's gift, Mogridge's gift, and Thomas and Elizabeth Flaye's gifts:— Thomas Hill Lowe, Henry Blackall, Arthur Atherley, Patrick Miller, George Braund, Joseph Barnes Sanders, Charles Hubbard, James Jones Tanner, James Golsworthy, Henry Hooper, William Kingdon, William Kennaway, William Slocombe Tucker, Ralph Barnes, Joshua Hickman Stabback, John Clench the younger and Gage John Hall.	- - W. Brougham, esq., as Master in attendance in vacation.
Exeter City -	- - As to Ten Cells, William Hurst's almshouses, Palmer's almshouses, Gilberd's almshouses, Amerideth's gift, Elizabeth Buckenham's gift, Joan Tuckfield's gift for bread, Hensley's gift, Joan Tuckfield's gift for gowns and shifts, Chapman's gift, Bonville's almshouses and Lant's almshouses, Calwodeley's gift, Atwill's gift, Peter Blundell's gift, John Martyn's gift, Thomas Cooke's gift, Magdalen Hospital, Chappel's gift, Cleveland's gift, Christopher Spicer's gift, Hewitt's gift, William Spicer's gift, William Martyn's gift; gifts of Macey, May, Attwill, Whitrow and Berryman, Nicholas Hurst's gift, Hamer's gift, the gifts of Perryam the father, and Perryam the son, Lawdy's gift, Ford's gift, Evans's gift, Herman's gift, Broking's gift, Walter Borough's gift, Slugge's gift, Haydon's gift, Gifford's gift, Sir Thomas White's gift, Moor's almshouses, and Bartholomew Fortescue's almshouses:— William Cole Cole, Henry Blackall, Edward Lloyd Sanders, William Slocombe Tucker, John Carslake, John Hull Terrell, William Hooper, Samuel Mortimer, John Harris, Sir Richard Ottley, knight, William Lee, Patrick Miller, Kent Kingdon, Thomas Foster Barham, George Oliver, Samuel Kingdon, James Golsworthy, Henry Lake Hirtzell and George Braund.	- - W. Brougham, esq., as Master in attendance in vacation.

Names of Cities and Boroughs.	Names of Trustees Appointed.	Names of Masters to whom the Appointments referred.
Eye Borough -	- - Thomas Chenery the elder, Thomas Chenery the younger, John Clouting, Robert Bishop, Henry Gooch, Robert Todd and George Mudd.	- - J. W. Farrer, esq., as Master in rotation.
Faversham Borough.	- - Giles Hilton, William Rigden, John Bate, John Fenn, Valentine Court, Edward Crow, Henry Hughes, Henry Barnes, John Hughes, James Shepherd, John Perkins, William Chapman Morgan, Edward Jones Hilton, Henry Wright and Richard Goodfellow Stone.	- - W. Brougham, esq., as Master in attendance in vacation.
Folkstone Borough.	- - John Bateman, David Mayor, William Sherren, John Clark, William Bennett, Thomas Pearce, John Oliver Davis, Richard Hobday and John Sladen.	- - F. Cross, esq., as Master in attendance in vacation.
Gloucester City -	- - William Cother, William Hicks, Richard Butt, Charles Church, John Aubrey Whitcombe, James Taylor, Thomas Stanley, Thomas Davis Hardwicke Shute, David Mowbray, Walter Samuel Jones, Alexander Walker, Edward Bower, John Dowling, Samuel Jones the younger, Matthew Hutchinson, Charles Clutterbuck, Richard Hodges Carter, Thomas Wakeman, Thomas Evans and Josiah Castree.	- - W. Brougham, esq., as Master in attendance in vacation.
Grantham Borough.	- - Robert Turner, William James Holt, Christopher Duffield, William Walkington, Joseph Hind, Charles Miller, John Green, Robert Lee, Edward Jackson, William Turner, Frederick Peru Newcome, Thomas Wilkinson, Thomas Ekin, Frederick Lely and Thomas Bland.	- - W. Brougham, esq., as Master in attendance in vacation.
Guildford Borough.	- - The Rev. Henry Parr Beloe, Benjamin Kington Finnimore, Charles Edward Mangles, George Foster, Edmund Nicholls, George Austen, Edward Day Filmer, William Newland, John Smallpiece, James Stedman, Joseph Haydon, Anthony Lee, Joseph Weale, Thomas Vanner and John Wiblen.	- - W. Brougham, esq., as Master in attendance in vacation.
Hereford Borough	- - Thomas Davis, Jonathan Elliott Gough, John Phillipps, William Webb, John Rogers, Francis Lewis Bodenham, George Frederick Knipe, Fowler Price, Samuel Carn, John Parry, William George, John Duncumb, John Benbow, John Bleeck Lye, Francis Henry Thomas, John Holder Matthews, the Rev. John Garbett, William Pulling, and John Gwillim.	- - W. Brougham, esq., as Master in attendance in vacation.
Hastings Borough	- - Benjamin Smith, William Duke, Walter Inskipp, Rickman Godlee, Arthur Jackson, Frederick North, Robert Montague, Wilmot Wastel Briscoe, William Scrivens, William Thorpe, John Manington, Stephen Patland and Henry Thwaites.	- - W. Brougham, esq., as Master in attendance in vacation.
Hythe Borough -	- - George Shipdem, William Deedes and George Finnis.	- - G. B. Roupell, esq., as Master in attendance in vacation.
Ipswich Borough	- - Benjamin Brame, Samuel Alexander, Thomas Tarver, Mulliner Neale, Charles Chambers Hammond, John Carter, Jeremiah Head, Henry Bond the younger, Charles Colchester, Henry Aldrich, Peter Bartholomew Long, Frederick Francis Seekamp, Robert Bowman, John Footman, Henry Ridley Walton, Turner Shepherd Ray, William Rodwell, Michael Turner, John Thomas Nottidge, James Collett Ebden and William Charles Fonnereau.	- - W. Brougham, esq., as Master in attendance in vacation.

Names of Cities and Boroughs.	Names of Trustees Appointed.	Names of Masters to whom the Appointments referred.
King's Lynn Borough.	- - George Hogge, Richard Bagge, Charles Burcham, William Clifton, William Everard, Charles Goodwin, Lewis Weston Jarvis, John Platten, James Parlett Saddleton, James Towell, John Tweedale, Lionel Self the elder, John Prescott Blencowe, Thomas Allen, Edward Edwards, Henry Jackson, Charles Willett, John Keed and Thomas Augustus Carter.	- - W. Brougham, esq., as Master in attendance in vacation.
Kingston-upon-Thames Borough	- - Samuel Whitelocke Gaudy, Thomas Fricker, William Mercer, James Attfield, William Shrubsole, Charles William Taylor, John Dawson, William Ranyard, William Walton, William Sells, William Rowland, John Reed and John Marsh.	- - F. Cross, esq., as Master in attendance in vacation.
Kingston-upon-Hull Borough.	- - John Cowham Parker, Robert Bean, Boswell Middleton Jalland, John Healey Bromby, William Henry Bell, William Bourne, Edward Rheam the younger, William Stephenson, Robert Blyth, John Bernherd La March, John Petchell, William Hampson Jalland, George Lee, Samuel Lightfoot, John Bowes, John Henwood, Richard Casson, William Caley and Richard Boyle.	- - W. Brougham, esq., as Master in attendance in vacation.
Leicester Borough	- - As to the Charity of Alderman Gabriel Newton, of Alderman Thomas Read, of Thomas Hayne, of Christopher Tamworth, of the Free Grammar School, of the Hospital of Alderman John Bent, in such title by mistake called George Bent, and of the Hospital of St. John the Evangelist :—	- - W. Brougham, esq., as Master in attendance in vacation.
	Isaac Hodgson, James Hudson, Henry Highton, John Oldacres, Joseph Chamberlain, William Dalton, Daniel Gossett, William Lowfield Fancourt, Andrew Irvine, Charles Inman, Richard Mitchell, John Needham, Joseph Phillips, John Briggs Robinson and Thomas William Dabbs.	
	As to the Charity Estates and Property belonging to the Charities of Sir Thomas White, of Richard Elkington, of Hugh Botham, of Anthony Acham, of Richard Nidd, of John Poultney and of King Charles the First :—	- - W. Brougham, esq , as Master in attendance in vacation.
	Thomas Paget Banker, Thomas Stokes, John Oldacres, Robert Brewin, Isaac Hodgson, Richard Warner Wood, John Biggs, Thomas Nunneley, James Hudson, John Coltman, Joseph William Noble, Joseph Whetstone, William Evans Hutchinson, Henry Highton, John Manning, John Hill, John Taylor, John Sarson and William Jackson.	
Lichfield City -	- - Thomas Rowley, Thomas Adie, Samuel Spofforth, Thomas Worthington, Joseph Collins, William Taylor, John Sultzer, Stephen Brassington, William Allen, Thomas Mallet, Thomas Harwood Trevor, Owen Burnes Floyer, Henry Holmes Bradburne, Richard Eales Borrow, Henry Gylby, Lonsdale Cowperthwaite Smith and John Potter, junior.	- - W. Brougham, esq., as Master in attendance in vacation.

Names of Cities and Boroughs.	Names of Trustees Appointed.	Names of Masters to whom the Appointments referred.
Lincoln City -	- - Robert Fowler, Constantine Phipps, John Asher, Edward Bell, Drury Anselm Odling, William Rudgard, Thomas Naylor, Edward James Willson, Henry Williams, John Stevenson, William Wriglesworth, James Hill, George Calder, Thomas Wetherell and Henry Blyth.	- - W. Brougham, esq., as Master in attendance in vacation.
Ludlow Borough	- - William Edwards, John Hutchings, John Smith, William Tinson, George Hooper, John Sawyer, William Felton, William Jennings, Humphry Salwey, Allen Jackson Nightingale, Sir Edward Thomason, knight, John Granby Clay, Richard Marston, Richard Jones, George Wellings, Thomas Childe and Joshua Cooper.	- - W. Brougham, esq., as Master in attendance in vacation.
Maidstone Borough.	- - Charles Ellis, Rev. James Reeve, Henry Collis, Alexander Randall, Robert Cutbush, Henry Godden, John Allen, William Balston, Thomas Pybus, John Mares, William Crandall, James Stanger and John Cribb Stephens.	- - W. Brougham, esq., as Master in attendance in vacation.
Marlborough Borough.	- - Erasmus Henry Griffies Williams, Thomas Halcomb, John Gardner, Thomas Merriman, Stephen Brown, Charles Gregory, John Edmeads, William Halcomb, William White, David Pierce, Maurice Charles May, Thomas Brealey and Thomas Reeve Rich.	- - W. Brougham, esq., as Master in attendance in vacation.
Morpeth Borough	- - William Trotter, Robert Blakey, William Clark, William Nairn, Thomas Hopper, John Halden and William Creighton.	- - G. B. Roupell, esq., as Master in attendance in vacation.
Newbury Borough	- - The Rev. Joseph Birchall, Edward William Gray, Jere Bunny, John Alexander Manasseh, James George Payne, James Bodman the younger, William Dredge, John Kimber, John Flint, Thomas Leonard, John Brown, James Hazell, Mark Willis, Thomas Simmons, Richard Avery and Frederick Brown.	- - W. Brougham, esq., as Master in attendance in vacation.
Newark-upon-Trent Borough.	- - As to William Bethell's charity, Hercules Clay's charity, John Johnson's charity, John Martin's charity, Emma Watson's charity, Lady Frances Leak's charity, Thomas Summer's charity, Anthony Collingwood's charity, Earl of Scarsdale's charity, and William Watson and Emma his wife's charity. George Roberts, George Fisher, Henry Bowman Bacon, Samuel Sketchley, Joseph Bramston, William Farnworth Handley, Thomas Hackett Massey, Thomas Wilson and Richard Coparn.	- - W. Brougham, esq., as Master in attendance in vacation.
	As to Thomas Magnus's charity, William Phillipott's charity, Robert Brown's charity, George Lawrence's charity, Henry Stone's charity, Thomas White's charity, John Lilly's charity, Chapman's charity, John Johnson's further charity (so far only as regards the cottages for four old widows), Timothy Ellis's charity, and Richard Lambe's charity :— George Roberts, George Fisher, Henry Bowman Bacon, Samuel Sketchley, William Farnworth Handley, Thomas Hackett Massey, Thomas Wilson, Richard Coparn, James Mosly Ridley, John Proctor, John Pearse, William Miller, Samuel Bristowe, John Robinson, James Wilson, John Drury, William Fillingham, Thomas Gilson, William Thomson the younger, William Dobbs and Reuben Moore.	

Names of Cities and Boroughs.	Names of Trustees Appointed.	Names of Masters to whom the Appointments referred.
Newport Borough.	-- Abraham Clarke, Samuel Pring, Joseph Sayer, Robert Buckell, John Gould, Charles Cornwall, Seymour Worsley, John Cooke, Thomas Robinson, John Fleming, the Hon. Charles Anderson Worsley, Pelham Henry Worsley, Charles Bassett Rowe, Edward Way, Benjamin Mew and Robert Bloxam.	-- W. Brougham, esq., as Master in attendance in vacation.
Norwich City -	-- As to the Great Hospital and the Free Grammar-school, Bishop Parker's scholarships, the Rev. Edward Warne's charity, John Mann's charity, Sir Peter Seaman's charity, Thomas Vere's charity, Robert Craske's charity, the Preacher's money, Bernard Churche's charity, Hall's Sacramental lecture and Anguish's gift, Sir Joseph Payne's charity, Nicholas Salter's charity, John Correy's charity and Elizabeth Pendleton's charity :—	-- W. Brougham, esq., as Master in attendance in vacation.
	The Hon. and very Rev. George Pellew, the Rev. Charles Freeman Millard, the Rev. Dacre Barrett Lennard, the Rev. Stephen Oakley Attley, Richard Hanbury Gurney, Lewis Evans, doctor of medicine, John Barwell, Jacob Johnson, Richard Watson, Anthony Hudson, Edward Freestone, Michael James Raynes, Benjamin Branford, George Brown, George John Stracey, George Seppings, James Steward, John Norgate, Josiah Roope, Francis Greene Bradshaw and William Martin.	
	As to the Boys' Hospital, the Girls' Hospital, Doughty's Hospital, the Barnham Broom estate, the nomination of the trustees of Luke Fisher's charity, Alderman Bickerdike's charity, Alderman Augustine Briggs's charity, Smyth's money, Cooke's Hospital and Pye's Almshouses, Richard Rudd's charity, John Kirkpatrick's charity, Peter Reade's charity, Thomas Maltby's charity, Matthew Linsey's charity, Edward Reynold's charity, Thomas Blofield's charity, Roger Flint's charity, William Small's charity. And as to the charities for loans, Thomas Pettus's money, Edward Nutting's money, Thomas Doughty's money, Augustine Scottowe's money, John Vaughan's money, Nathaniel Cocks's money, Sir Thomas White's money, Ann Craske's money, William Doughty's money, Roger Crowe's money, Joseph Loveland's money, John Mann's money, William Rogers's money, Catherine Rogers's money, John Terry's money, Henry Fawcett's money, Francis Cocke's money, Nathaniel Remmington's money, Robert Craske's money, Barnard Church's money, Sir John Pettus's money, Thomas Layer's money, William Waite's money, Richard Head's money, and Simon Petit's money :—	
	Richard Hanbury Gurney, Edward Freestone, the Rev. Dacre Barrett Lennard, William Stark, Horatio Bolingbroke, Joseph Geldart, Robert Fickling, William Robinson, Jacob Johnson, Anthony Hudson, John Barwell, Benjamin Branford, George Moneyment, John Stracey, John Norgate, William Martin Seppings, Josiah Roope, James Steward, Francis Greene Bradshaw, William Martin and John Kitson.	
Northampton Borough.	-- As to St. Thomas's Hospital, Wade's charity, Anthony Achan's charity, Freeman's charity, Ives's charity, the Corporation charity-school, Pickering's charity and John Allen's charity :—	-- W. Brougham, esq, as Master in attendance in vacation.
	The Rev. William Wales, the Rev. Thomas Comfield Haddon, Robert Page, Thomas Dumbleton, Henry Billington Whitworth, Edward Harrison Barwell, William Percival, Thomas Linnell, Frederick Parker, Abraham Yates, Charles Freeman, Henry Becke, Marmaduke Newby, Daniel Hewlett, Henry Lenton Stockburn, Archibald Robertson, William Charles Kerr, John Mercer and Henry Terry.	

Names of Cities and Boroughs.	Names of Trustees Appointed.	Names of Masters to whom the Appointments referred.
Northampton Borough.—*cont*ᵈ	-- As to Matthew Sillesby's charity, John Neale's charity, Agnes Hopkins's charity, Henry Prior's charity, Beatrice Ogle's charity, Thomas Craswell's gift, Richard White's charity, Edward Pickering's charity, John Ball's charity, Thomas Chipsey's charity, and Cardinal Pole's charity, the Lillingstone Dayrel charity, John Allen's charity, George Norwood's charity, and the Hyde-land charity, John Evans's charity, and Sir Thomas White's charity :— The Rev. William Wales, Samuel Percival, Robert Page, the Rev. Thomas Comfield Haddon, Thomas Dumbleton, Henry Billington Whitworth, Edward Harrison Barwell, George Peach, William Turner, Edward Cotton, William Parker, William Stanton, Thomas Sharp, Joseph Admitt, Marmaduke Newby, Daniel Hewlett, Archibald Robertson, George Baker, William Williams, John Groom and George Rands.	-- W. Brougham, esq., as Master in attendance in vacation.
Nottingham Borough.	-- Benjamin Boothby, Micah Gelding the younger, John Heard, Henry Leaver, John Mills, John Nunn, Francis Hart, Thomas Roberts, William Roworth, Henry Scorer, John Swann, William Vickers, John Calthrop Williams, John Wells and Thomas Wakefield.	-- W. Brougham, esq., as Master in attendance in vacation.
Plymouth Borough	-- Thomas Gill, Henry Woollcombe, Joseph Collier Cookworthy, George William Soltan, Thomas Beeves, William Jacobson, John Williams, Henry Knight, William Prance, William Hole Evans, John Collier and Herbert Mends Gibson.	-- H. Martin, esq., as Master in rotation.
Poole Borough -	-- Peter William Jolliffe, James Seager, Tom Rickman, John Williamson and Richard Pinney, Robert Slade, Samuel Clarke, George Holland, James Slade, Isaac Steele and John Turpin.	-- F. Cross, esq., as Master in attendance in vacation.
Reading Borough	-- As to John Kendrick's charity :—The Rev. John Cecil Grainger, the Rev. John Ball, Robert Lawrance, George Allarvay, George Cooper, William Harris and Charles Shackelford Robinson. As to Lydall's charity, Johnson's charity, Webb's charity, William Kendrick's charity, Blagrave's charity, Hall's charity, Norwood's charity, Sir Thomas Vachell's charity, Potenger's charity, Edward Simeon's charity, Sir Thomas White's charities, Archbishop Laud's charity, Aldworth's charity, Sir Thomas Rich's charity, West's charity, Bondry and Richard's charity, Sir William Malthus's charity, Leggatt's charity, Annesley's charity, and Sir John Simeon's charity :— Sir Thomas Dundas, the Rev. Samuel Wildman Yates, the Rev. John Cecil Grainger, the Rev. John Ball, Robert Harris, Henry Simonds, Musgrave Lamb, Henry Hawkes, William Blandy, Thomas Challis, William May, Thomas Harris, Henry Portsmouth, Thomas Garrard and George Cooper. As to Deane and Pocock's charity, William A. Thorn, otherwise Legge's charity, Kemy's charity, Bernard Harrison's charity, Hamblin's charities, Worsley's charity, Brackstone's charity, Iremonger's charity, Eyre's charity, Jones's charity, Cooke's charities, Hanson's charity, Leeke alias Larder's charity, Wimbledon's charity, Christian Smith's charity, Shirling's charity, Deane's charity, Boyer's charity, Noyse's charity, Carter's charity, Knapp's charity, Balle's charity, Turner's charity, Ironside's charity, Swaddon's charity, Love's charity, Lane's charity, Warcup's charity, and Simeon's for the Obelisk :—	-- W. Brougham, esq., as Master in attendance in vacation.

Names of Cities and Boroughs.	Names of Trustees Appointed.	Names of Masters to whom the Appointments referred.
Reading Borough *continued.*	- - Sir Thomas Dundas, the Rev. Samuel Yates, the Rev. John Cecil Grainger, Robert Harris, Charles Shackelford Robinson, the Hon. John Broderick, Thomas Laurance, William Tyler, jun., Richard William Sherwood, Richard Billing, Edward May, Thomas Haggard, Thomas Baker, Robert Rhodes, Thomas Letchworth, Thomas Challis, William Tuppen, Charles Cocks, Peter Horne, John Maggs and Edward Hodges.	- - W. Brougham, esq., as Master in attendance in vacation.
Ripon Borough -	- - John Willey, Charles Oxley, William Farrer, Ralph Heslop, William Pearson, William Williamson, Thomas Judson, Thomas Fisher and Quintin Rhodes.	- - W. Brougham, esq., as Master in attendance in vacation.
Rochester Borough	- - Charles Thompson, Thomas Baker, John Foord, Edward Ross, John Saxelby Cobb, William Patten Haymen, James Edwards, John Fisher, Samuel Newson, William Payne, John Lewis Levy, George Jefferys, Thomas Hubbard, George Lowrey, William Boucher, Thomas Jackson and Edward Cotton.	- - W. Brougham, esq., as Master in attendance in vacation.
Saffron Walden Borough.	- - John Player, Thomas Smith Wyatt, John Gibson, Samuel Fiske, John Emson, Robert Driver Thurgood, Robert Paul, Henry Burrows, Seamer Spicer, Thomas Spurgin, Charles Baron, the Right Hon. Richard Griffin, Lord Braybrooke, Thomas Archer, Catlin Lewis Archer, and George Youngman.	- - W. Brougham, esq., as Master in attendance in vacation.
St. Albans Borough.	- - - William Brown, Edward Langridge, Charles Geard, Henry Peacock, Charles Young, Joseph Russell, John Thomas Lipscomb, John Samuel Story Stephen Smith, Richard Grove Lowe, Robert Brookes, John Coales and Francis Kingston.	- - W. Brougham, esq., as Master in attendance in vacation.
Salisbury City -	- - As to the free grammar school, Eyre's gift for a lecture, and the Trinity Hospital:— William Bird Brodie, Wadham Wyndham, William Goodall, John Sparshatt, Robert Squarey, William Fawcett, John Beare, Henry Cooper, the Rev. John Greenly, Edward Everett, William Andrews, Joseph Bouverie, Hussey Tanner, William Smith, George Pain, John Cother, William Benett Blackmore, John Day, Pinckney Loder, William Henry Coates and Robert Mackrell. As to William Moulton's augmentation, Edward Baker's augmentation, Thomas Brickett's almshouse and augmentation, Mr. Thistlethwaite, Barbara Wyndham, Mr. Shaw, Mrs. Barfords and the Rev. James Burch's augmentation, Clarke's augmentation, Mr. Taylor's almshouse and augmentation, Francis Swanton's augmentation, Sir Thomas White's charity, Joan Popley's charity, Thomas Bee's charity, Christopher Eyre's almshouses and augmentations, Thomas Gardiner's augmentation, Mrs. Barford's augmentation, Elizabeth Tatum's augmentation, Robert Cooper's augmentation, Thomas Gardiner's charity, Francis Swanton's charities, William Hussey's almshouses, Edward Baker's charities, Edward Rodes's charity, George Mervin's charity, Christopher Willoughby's charity, John Gauntlett's charity, Staple's gift, William Viner's charity, William Cole's charity, Joseph Gifford's charity, John Powell's charity, and Smith's charity:— William Bird Brodie, Wadham Wyndham, William Goodall, John Sparshatt, Robert Squarey, William Fawcett, John Beare, Henry Cooper, the Rev. John Greenly, Edward Everett, William Andrews, Joseph Bouverie, Hussey Tanner, William Smith, George Pain, John Cother, William Benett Blackmore, John Day, Pinckney Loder, William Henry Coates, Robert Mackrell, John Toone and Henry James Bracher.	- - W, Brougham, esq., as Master in attendance in vacation.

Names of Cities and Boroughs.	Names of Trustees Appointed.	Names of Masters to whom the Appointments referred.
Sandwich Borough	-- George Sayer, Richard Harrison, Richard Emmerson, Charles Emmerson, James Dorman, David Taylor, Valentine Hirle, Daniel Hodgson, William Henry Rolfe, William Pott, John Hirle, Henry Keen, Stephen Hooper, Thomas Dilnot Stewart and Henry Woodcock.	-- W. Brougham, esq., as Master in attendance in vacation.
Scarborough Borough.	-- Samuel Standige Byron, Robert Tindall, Thomas Weddell, Christopher Hill, William Bottomley, John Rountree, John Hesp, Thomas Purnell, William Bean, Henry Etherington, John Woodall and Henry Fowler.	-- G. B. Roupell, esq., as Master in attendance in vacation.
Shrewsbury Borough.	-- Lord Bishop of Lichfield, Edward Herbert, Viscount Clive, Sir Andrew Vincent Corbett, John Arthur Lloyd and Robert Aglionby Slaney.	-- W. Brougham, esq., as Master in attendance in vacation.
Southampton Borough.	-- Abel Rous Dottin, James Barlow Hoy, William Wilson, John Emilius Shadwell, Edward Horne, James Walter Cary, Thomas Adkins, Peter Breton, Charles Tinling, John Rushworth Keele, John Giffard, James Weld, John Bullar, Charles Maule and James Anderson.	-- Lord Henley, as Master in rotation.
Stafford Borough	-- James Turnock, John Rogers, Francis Hughes, Charles Dudley, James Dickenson, Edward Knight, Thomas Salt, John Turner, Joseph Lovett, Charles Dawson, Edward Worsey, William Webb, John Musfen, Thomas Stevenson, Charles Wright, Edward Lloyd and John Griffin.	-- W. Brougham, esq., as Master in attendance in vacation.
Stamford Borough	-- William Landen Hopkinson, John Roden, Richard Newcomb, James Henry Fysh, Edward Hatfield, Henry Tebbutt, Thomas Woodhouse Ashby, George Baker, Richard Knight, Clement Rubbins, John Lumby, the Rev. Dennis Edward Jones, clerk, and the Rev. Charles Porter, clerk.	-- W. Brougham, esq., as Master in attendance in vacation.
Stratford-upon-Avon Borough.	-- David Rice, William Wall, Edward Field, John Tasker, Richard Greaves, John Hardy, Thomas Deacle Gill, Charles Medlicott, Edward Fordham Flower, James Cox, George Frederick Knipe, Charles Lucy, Thomas Thomson, John Branston Freer and the Rev. James Davenport.	-- W. Brougham, esq., as Master in attendance in vacation.
Sudbury Borough	-- Robert Ransom, William Goldsmith, Alexander Duff, John Chrisp Gooday, Bramwhite Oliver, Henry Watts Wilkinson, William Wallis, Joseph Barker, William Spooner, William Warner, Thomas Hibble, Samuel Keeble, William Dowman, Joseph Garnham, and Abraham Stephens Syer.	-- W. Brougham, esq., as Master in attendance in vacation.
Tamworth Borough	-- William Knight, John Butler, Matthew Ingle, Francis Hunter, Richard Barratt, Samuel Hanson, Shirley Palmer, Robert Kirkman Fallows and Thomas Cox.	-- F. Cross, esq., as Master in attendance in vacation.
Tewkesbury Borough.	-- John Allis Hartland, Lindsey Winterbotham, George Freeman, James Blount Lewis, Samuel Healing, John Moore, William Moore, Francis Laing, Joseph Longmore, John Packer, Robert Hepworth, Thomas Vernon and Anthony Sproule.	-- G. B. Roupell, esq., as Master in attendance in vacation.
Thetford Borough	-- John Chambers, Thomas Withers Gill, James Fison, Richard Munn, Leonard Shelford Bidwell, Henry Woodruffe, Bailey Cornell, Fison Garner Gill, Henry Roberts Tyrrell, John William Branford, Joseph Gifford, Henry Waddelow Best, Michael West Frost, Charles Hill, Henry Brown, Edward Palmer and Edward Frost.	-- W. Brougham, esq., as Master in attendance in vacation.

(continued)

Names of Cities and Boroughs.	Names of Trustees Appointed.	Names of Masters to whom the Appointments referred.
Tiverton Borough	- - - Francis Hole, William Kettle, John Heathcote, Thomas Haydon, George Coles, John Radford, William Chapple, Robert Were, junior, Thomas Rositer, Thomas Fisher Chamberlain, John Shuckburgh How, the Rev. Thomas Carew, Theodore Parkhouse, Thomas Catford Haydon and Frederick Shorland Gervis.	- - W. Brougham, esq., as Master in attendance in vacation.
Truro Borough -	- - Edmund Turner, William Traer Chappell, John Ferris, Robert Michell, Anthony Plummer, John Baynard, James Ferris, Humphry Willyams, George Simmons the younger, Clement Carlyon, William Mansel Tweedy, Joseph Hodge, Edward John Spry, Richard Taunton, John Paddon, William Vice, George Abraham Knight, William Warren, William Peter Kempe, James Jacob Borlase, Thomas Treloar, William Henry Bullmore, Robert Blee and William Henry Tealor.	- - W. Wingfield, esq., as Master in rotation.
Walsall Borough	- - Richard James, John James, Thomas Dutton, Thomas Bowen, Edward Lord, Thomas Hildick, Charles Eyland, Joseph Cowley and James Thornhill.	- - J. E. Dowdeswell, esq., as Master in rotation.
Warwick Borough	- - William Collins, John Conolly, Charles Lamb, John Goodhall, Joseph Sanders, Thomas Hiron, Theophilus Taylor, John Lampray, John Twamley, John Smith, wine-merchant, Richard Jaggard, John Enoch, John Smith, builder, John Cattell, William Blenkinsop, Richard Hirons, Kelynge Greenway, Daniel Winter Burbary, Joseph Ward, Henry Smyth and William Lentherland.	- - W. Brougham, esq., as Master in attendance in vacation.
Wells Borough -	- - Joseph Lovell Lovell, John Lax, William Chester Berryman, John Hoare, John Jerrard, John Roy, Allen William Parfitt, Joseph Giles and John Fry.	- - G. B. Roupell, esq., as Master in attendance in vacation.
New Windsor Borough.	- - William Legh, Isaac Gossett, Sir John Chapman, Edward Bovingdon the younger, Robert Blunt, James Thomas Bedborough, Charles Snowden, Henry Cook, Robert Tebbott, Thomas Noke and William Jennings.	- - G. B. Roupell, esq., as Master in attendance in vacation.
Worcester Borough and City.	- - Christopher Henry Hebb, Richard Evans, John Dent, William Corles, William Shaw, Joseph Hall, Robert Berkeley the younger, John Nash, George Allice, Humphrey Chamberlain, Thomas Grainger, John Pearkes Lavender, John Howell, Francis Thomas Gibb and John Williams.	- - W. Brougham, esq., as Master in attendance in vacation.
Yarmouth (Great) Borough.	- - William Barth, Edward Pellew, John Brightwen, John Penrice, Simon Cobb, Samuel Paget, George Danby Palmer, Edmund Preston, Charles Nichols, William Hammond, Richard Sibbs Lonsdale, John Edward Lacon, Harry Verelst Worship, William Johnson and John Freame Ranney.	- - W. Brougham, esq., as Master in attendance in vacation.
York City - -	- - Jonathan Gray, Robert Cattle, John Jackson, John Wolstenholme, William Stephenson Clark, Sir John Simpson, Thomas Price, Seth Agar, William Oldfield, Samuel Tuke, Thomas Wood Wilson, Isaac Taylor and James Pigott Pritchett.	- - W. Brougham, esq., as Master in attendance in vacation.

Report Office, 8 April 1837.

J. F. Le Cointe,
Master of Reports and Entries in Chancery.

CITIES and BOROUGHS in which the Appointment of CHARITY TRUSTEES has devolved, by order of the Lord Chancellor, upon the Master, but as to which no Report has yet been filed in the Report Office.

Borough of Cardiff; Borough of Tenby.

Henley,
As Master in rotation.

Borough of Launceston and South Molton.

J. W. Farrer,
As Master in rotation.

Borough of Daventry.

J. F. Cross,
As Master sitting in the vacation.

Borough of Chesterfield.

Nassau W. Senior,
As Master in rotation.

Borough of Lancaster.

Giffin Wilson,
As Master in rotation.

Borough of Shaftesbury.

Wm. Wingfield,
As Master in rotation.

Borough of Kidderminster; City of Oxford; Borough of Shrewsbury.—(First reference.)

W. Brougham,
As Master in attendance during the vacation.

Borough of Bridport.

W. Brougham,
As Master in rotation.

CHARITY TRUSTEES.

A RETURN of the Cities and Boroughs in *England* and *Wales* in which the Appointment of CHARITY TRUSTEES has devolved, by Order of the Lord Chancellor, on the Masters in Chancery.

(Mr. Charlton.)

Ordered, *by* The House of Commons, *to be Printed*,
3 *May* 1837.

15

MUNICIPAL CORPORATIONS:

(MR. HOGG'S REPORT.)

RETURN to an ADDRESS of the Honourable The House of Commons, dated 20 March 1837;—*for*,

A COPY of the CORRESPONDENCE between Mr. *Hogg* and the Secretary of State for the Home Department, relative to the REPORT of Mr. HOGG as a CORPORATION COMMISSIONER.

3, Plowden-buildings, Temple,
28 October 1835.

Municipal Commission.

My Lord,

I HAVE the honour to inform your Lordship, that I was employed on the Municipal Inquiry for six months and 14 days; being absent from London, for the execution of His Majesty's Commission, during that period. The remuneration for such services was fixed at 100 guineas a month; consequently, I was entitled to receive 650 guineas.

I have already had from the secretary 350 *l.*, by several payments, the last of which was made more than a year ago, and 332 *l.* 10 *s.* are still due to me.

Having heard that further payments had been made to my learned colleagues, I applied, some time since, to the secretary to the Municipal Commission, for the balance, or a part of it. He returned an answer, in writing, to my letter, to this effect: "All the commissioners, except yourself, being settled with, and the commission being closed as to every member except yourself, it is necessary that you should make your own direct application to Government on the subject of your letter."

According to these instructions, I take leave respectfully to request, that your Lordship will permit me to receive the balance of 332 *l.* 10 *s.*, or some part of it, on account.

I have, &c.

To the Right Honourable His Majesty's Secretary of State for the Home Department.

(signed) *T. J. Hogg.*

Sir, Whitehall, 6 November 1835.

I AM directed by Lord John Russell to acknowledge the receipt of your letter of the 28th October, and to inform you that his Lordship is of opinion that you are not entitled to any further remuneration for the reports which you have hitherto made as a commissioner under His Majesty's Commission for inquiring concerning Municipal Corporations.

I am, &c.

T. J. Hogg, Esq. (signed) *S. M. Phillipps.*

3, Plowden-buildings, Temple,
10 November 1835.

Municipal Commission.

My Lord,

I HAD the honour to receive a letter of the 6th instant, informing me that your Lordship is of opinion that I am not entitled to any further remuneration for the reports which I have hitherto made as a commissioner under His Majesty's Commission for inquiring concerning Municipal Corporations. I must be permitted respectfully to state that the claim made by my letter of the 28th October is alto-

gether misunderstood, inasmuch as I have not as yet asked for, nor have I hitherto received, any remuneration whatever for any reports.

I took upon myself the execution of His Majesty's Commission under a distinct stipulation that I should be paid at the rate of one hundred guineas a month for the time I might be absent from London. With vast inconvenience, the loss of two entire terms, and other great personal and professional sacrifices, I was absent for six or seven months, and, consequently, earned by such absence 650 guineas. The stipulated rate of payment was not high ; for, under other commissions, which might be named, the duties being far less arduous, without resistance or insult, remuneration more than double in amount may be commodiously obtained, at seasons when there are no other professional avocations. In the very simple office of revising votes, I could have earned at least half as much more money in a period of equal duration. The stipulation had no reference to the composition of reports ; and the whole time being more than fully occupied by the inquiry, and being indeed far too short for it, it was absolutely impossible to compose them ; and, accordingly, such payments as have been made to me were made without any relation to my reports.

Having been engaged every day, and all day, for nearly seven months, in taking down evidence, and having diligently collected an immense mass of documents, it was plainly impossible to give an intelligible account of the result of my labours without much time and trouble. I could not afford to furnish these gratuitously, nor was there any reason why I should do so. Far from considering that the composition of all my reports was to be thrown into the bargain, as the letter of 6th November would imply, I should not have thought myself justified in preparing a single report for the 650 guineas; nor would I, most assuredly, have drawn them, without a clear understanding that I was to have a separate remuneration for a very responsible and most wearisome office.

I had resolved to ascertain this matter before I put my hand to the plough; but, whilst I was hesitating, a Parliamentary Return appeared, which removed my doubts. It stated, amongst other things, that the commissioners were to have 100 guineas a month whilst they were employed in the inquiry, or were engaged in drawing their reports. It did not state how long a period might be reasonably devoted to the preparation of reports ; and this, indeed, it might be difficult to determine beforehand ; but it most distinctly recognised the principle, that the price of reports was not included in that of the inquiry, but the reports were to be the subject of a separate and further remuneration. With this assurance, I was satisfied, and on the faith of this public document I have acted.

My part of the Municipal Inquiry was promptly and faithfully performed ; and I humbly apprehend it ought to have been requited according to the stipulation, as soon as there were funds available for that purpose. I would have claimed the price long ago ; but when it was perceived that my views of my duties as a commissioner were different from those of a majority of my colleagues, I was opposed with much needless hostility, which has now, I trust, entirely passed away, and I was unwilling to mix a private and personal claim with the discussion of public and more important questions ; and in truth I expected that the money would have been paid voluntarily ; and the rather, perhaps, because, through a certain delicacy, I did not choose to ask for it.

For these reasons I respectfully repeat my request for a payment which cannot with justice be withheld ; and I humbly pray that your Lordship will authorize me to receive 332*l.* 10*s.*, the balance of a debt very long due.

I have, &c.

The Lord John Russell,
&c. &c. &c.

(signed) *T. J. Hogg.*

3, Plowden-buildings, Temple,
23 November 1835.

My Lord,

I TAKE leave respectfully to call your Lordship's attention to a letter, which I had the honour to address to your Lordship on the 10th instant, requesting to receive, without further delay, 332*l.* 10*s.*, the balance of a debt long due, the residue of the scanty price of a most arduous service, long since performed. The retention of this money for nearly two years has been attended with great inconvenience to myself and others.

As

As your Lordship thought fit to refer, in a communication of the 6th instant, to the progress of my reports, it may perhaps be convenient to say a few words now concerning the remuneration which I am entitled to receive for the preparation of my reports.

A competent, but moderate, salary was expressly and publicly fixed as the recompense for that task; but it was not determined, nor indeed could it be foreseen, how long a period might be required for the completion of the task. I have been exclusively occupied by the duties of the Municipal Commission already two years and a half; I confidently hope that, in about half a year, I shall have finished every service completely, according to the exigency of His Majesty's commission. When the whole of my reports shall be completed, I trust it will be observed, not without surprise, how much has been effected in the space of three years, and that the stipulated price of one hundred guineas a month for that term will appear a very moderate recompense for enormous toil.

With respect to the progress already made in printing my reports, I apprehend it will be found that nearly as many pages of my composition are now in print as of any one of my colleagues, if it be remembered that the reports of the other commissioners are commonly the joint production of two persons, whilst mine were written by myself alone. Of these reports, many might have been printed half a year, or almost a year ago, if it had not been thought proper to withhold all my communications until the Bill, to which they related, had passed; for this delay, so contrary to my wishes and to my most urgent and repeated remonstrances, I surely ought not to suffer.

For these reasons, I humbly hope your Lordship will be of opinion that I am entitled to receive forthwith, not only the balance of 332*l.* 10*s.* already repeatedly claimed on account of the inquiry, but also a further sum on account of the reports which I have already supplied.

I have, &c.

To the Right Hon. Lord John Russell, &c. &c. &c., Home Office.

(signed) *T. J. Hogg.*

3, Plowden-buildings, Temple,
1 January 1836.

My Lord,

That in completing such of my remaining reports as are still unfinished, I may not needlessly lengthen them by repeating myself, but may conveniently abridge, by reference to what has been already explained, it is necessary to be able to ascertain what I have written; for this purpose, I respectfully request to have a copy of the reports that have been printed, some 10 or 12, I believe; or, that the original manuscripts may be returned to me: a printed copy would be more commodious for reference.

As, on the one hand, I would not, for any consideration, omit to state anything which my duty seems to require; so, on the other, I am most unwilling to add, by repetition, to a volume which, from the nature and variety of the subjects comprehended in it, necessarily demands a certain bulk.

It is with the utmost reluctance that I trouble your Lordship in such a matter, but I have already applied in vain to the secretary of the Municipal Commission, who, I presume, does not feel himself authorized to accede to my request; for he has informed me, "the commission having been closed, as to every member except yourself, it is necessary that you should make your own direct application to Government on every other subject except the printing of your remaining reports."

I have, &c.

To the Right Hon. Lord John Russell, &c. &c. &c.

(signed) *T. J. Hogg.*

3, Plowden-buildings, Temple,
8 January 1836.

My Lord,

I had the honour to address a letter to your Lordship, upon the 1st of the present month, on a matter of public business, and relating to the execution of His Majesty's Commission for inquiring concerning Municipal Corporations in England and Wales.

 I respectfully

I respectfully remind your Lordship of that letter, and I humbly request to have an answer as soon as may be convenient.

I have, &c.

The Lord John Russell,
&c. &c. &c.

(signed) *T. J. Hogg.*

Sir, Whitehall, 11 January 1836.

I AM directed by Lord John Russell to inform you, with reference to your letters of the 1st and 8th instant, that his Lordship has desired Mr. Parkes to transmit to you copies of your revised printed reports.

I am, &c.

T. J. Hogg, Esq.

(signed) *S. M. Phillipps.*

3, Plowden-buildings, Temple,
12 January 1836.

My Lord,

I HAVE received a communication from your Lordship, dated the 11th instant, informing me, in answer to my letters of the 1st and 8th instant, that I am to have copies of my printed reports, which I shall most thankfully receive, and I hope to derive much assistance from them in the completion of my task.

I would now respectfully call your Lordship's attention to letters which I had the honour to address to your Lordship on the 10th and 23d of November, and which have not been noticed.

I was compelled most reluctantly to express, but, I fear, not without warmth, my dissent from some of the conclusions of my learned colleagues, by very great and unmerited, and, to say the least, most injudicious provocations. It is hardly fair, either to myself or to others, to compel me to treat of some important interests under a strong feeling of that most grievous and unprecedented oppression, to which my letters of the 10th and 23d of November refer.

I have, &c.

The Lord John Russell,
&c &c. &c.

(signed) *T. J. Hogg.*

3, Plowden-buildings, Temple,
14 January 1836.

My Lord,

ON looking more attentively at your Lordship's communication of the 11th instant, I observed the expression, " to transmit to you copies of your revised printed reports;" as I do not understand in what sense the word " revised," which I had not noticed before, is used, I hope I may be permitted to say a very few words respecting it.

A principal cause of the delay in the production of my reports was the right that was claimed of altering or revising them; to submit to which was impossible, in honour and conscience; and accordingly I did not consent to send them to the board until I received a distinct assurance that they should be printed without the suppression of any part, or any other alteration, and without the least omission.

If, therefore, the " revised printed reports " shall differ in any respect from the proofs as corrected by myself, it will be a most unpleasant, but an inevitable duty, immediately and publicly to disavow them. I trust, however, that this very painful office will not be imposed upon me; and that the caution which I now display will be ascribed by your Lordship's candour rather to an anxious wish to prevent the possibility of any misunderstanding than to a real distrust, and assuredly not to disrespect.

I would again respectfully, but earnestly, call your Lordship's attention to my letters of the 10th and 23d of November; or, in other words, to the claim expressed in my letter of the 28th of October, and which I had previously made many times in vain to the board, to receive without further delay 332*l.* 10*s.*, being the

the balance due to me for the inquiry, for a service performed long ago, the remuneration for which has no reference whatever to the completion of my reports.

The causeless withholding of this money for nearly two years has been productive of such cruel inconvenience, that no importunity can appear unreasonable.

I have, &c.

The Lord John Russell, &c. &c. &c. (signed) *T. J. Hogg.*

Sir, Whitehall, 19 January 1836.

I AM directed by Lord John Russell to acknowledge the receipt of your letters of the 10th and 23d November; and, in the first instance, to express his regret that he has not been able to give an earlier answer to your applications, not having received, till within a few days, the information which he required from the secretary of the Municipal Commission.

Lord John Russell directs me now to inform you, that having received a detailed account as to the number of places visited by you as commissioner, and which were to have been reported upon by you, the number of reports made by you, and the number of reports not made, and still due, and having considered the amount of remuneration already received by you, with reference as well to the amount of remuneration received by the other commissioners, as also with reference to the quantity of the work and service performed by you as commissioner, Lord John Russell thinks he ought not to recommend any further remuneration to be granted to you at the present time. Lord John Russell desires me to add, that, on your completing your reports, he will be most ready to take your application into consideration, and to recommend such further remuneration as your services may have deserved.

I am, &c.

T. J. Hogg, Esq. (signed) *S. M. Phillipps.*

3, Plowden-buildings, Temple,
20 January 1836.

My Lord,

I HAD the honour to receive your Lordship's communication of the 19th instant. I notice it further, not with any expectation of being able to change the determination which it conveys, but simply lest it should appear, on applying to a quarter from which I may hope for a different result, that I ever acquiesced in it.

I never made, nor would any honest man, I apprehend, ever make the contract which your Lordship would now impose upon me, that is, to execute the inquiry and to complete my reports, and then to make an application for remuneration, to be considered of by your Lordship, in order that you might recommend such remuneration to be granted as my services might, in your Lordship's opinion, deserve; a contract not merely foolish, but, in my humble apprehension, in the instance of the inquiry enjoined by the Municipal Commission, dishonourable, unconstitutional and unlawful. I asked, some time since, for money long due, for the stipulated price of the actual inquiry, of work and service performed by me, as a commissioner, long ago; and for answer I was told of something that has no reference to the demand, of the number of reports that have been printed since the time when it was found to be no longer safe to suppress my communications; and after much delay and urgency, and very clear expositions, the answer is again repeated on the authority of a detailed account given by the secretary, which I have never seen, and which possibly is not less incorrect than the delay in furnishing it was manifestly gross.

(signed) *T. J. Hogg.*

The Lord John Russell,
&c. &c. &c.

3, Plowden-buildings, Temple,
23 January 1836.

My Lord,

I HAVE the honour respectfully to call the attention of your Lordship to a short statement respecting the very important borough of Liverpool.

I visited that borough in company with another commissioner. We remained a month together, and I visited it again alone, and spent another week there,

examining matters which he never saw. He took the numerous and bulky documents which had been collected there, as soon as they arrived in London, into the country with him, and afterwards deposited them with the board. I made frequent and urgent applications for them, to enable me to draw my reports, but in vain; they were commonly received in a manner peculiar to the assumed direction of the commissioners, and which I should be sorry to characterize as it deserves. I lately gave notice to the board that, unless the Liverpool papers were sent to me by a given day, I would prepare my report, as well as I could, from my copious notes, without the assistance of the papers; and I would state the mode in which they had been taken from me, my efforts to recover them, their detention, and the probable motives of it, with such observations as the case seemed to require, and also the very special circumstances under which my colleague composed the printed report. I should be sorry, for many reasons, to be compelled to adopt a course that would cast much discredit upon the conduct and execution of a most important inquiry; and I now address your Lordship in the hope that you may be pleased to direct that these documents shall at last be delivered to me.

It gave occasion to some remark in Parliament, and elsewhere, that the report on Liverpool was signed by one commissioner only, although two concluded the inquiry there. I declared, in a protest against the report of certain of the commissioners, which has been printed, that I intended to make a report on the borough of Liverpool, and I have reason to believe that it is anxiously expected. I am naturally most desirous, as an honourable man, to prove that I will not neglect my duty, because I am to be deprived of the stipulated price of my labours; that I will not injure the interests of others through precipitation, because I am now told that I am not to receive remuneration for any part of my task until I shall have completed the whole; and especially, that I will fearlessly and honestly speak the whole truth, and the truth alone, by whatever standard it shall be proposed finally to measure the postponed remuneration; consequently I am bound to use additional care and longer deliberation in the completion of such reports as are still unfinished.

I have, &c.

To the Right Hon. Lord John Russell, &c. &c. &c.

T. J. Hogg.

Sir, Whitehall, 3 February 1836.

I AM directed by Lord John Russell to acknowledge the receipt of your letter of the 23d January, in which you inform Lord John Russell that you have applied to the Board of Municipal Corporation Commissioners for written documents relating to the borough of Liverpool, to assist you in drawing your report concerning that borough, and that you have not been able to obtain those documents. Lord John Russell desires me to inform you, that upon the receipt of your letter his Lordship referred upon the subject of it to the Board of Commissioners for information; and having been acquainted by the commissioners that they have refused to accede to your application for papers and documents relating to corporations already reported on, on the ground that duplicate reports would be superfluous, and attended with unnecessary expense, and further, that the the documents for which application has been made are required at the office of the Board of Commissioners for continual reference and use, directs me to acquaint you that Lord John Russell is satisfied with the information received from the board, and with the reasons stated for their refusal.

I am, &c.

T. J. Hogg, Esq.

S. M. Phillipps.

3, Plowden-buildings, Temple,
24 February 1836.

My Lord,

IT appears that I ought, in justice to myself, even at the hazard of seeming troublesome, to correct an erroneous representation contained on your Lordship's communication of the 19th January, namely, that on comparing the quantity of services performed by me, in preparing reports, with that which had been performed in the like duty by the other commissioners, it appeared that I am not entitled

entitled to receive any further remuneration. I was satisfied, at the time, that the representation was incorrect, but I did not possess the materials for disproving it. Sixteen of my reports are now in print; and, from the revised printed reports which have lately been sent to me by your Lordship's directions, I am able to calculate that my 16 reports contain not less than 180 pages.

The whole of the reports from the first circuit, in the appendix, the Midland, fill 159 pages. These are the joint productions of two persons, and yet their united labours fall short of the quantity of matter already supplied by myself alone.

The contributions from the Midland circuit are certainly shorter than those from the other circuits; but it is plain that 180 pages are quite equal to the average quantity of matter which each commissioner has furnished, because the five parts of the appendix of reports have in all 2,940 pages, and they comprehend the reports of 17 persons.

So much for the pages. As to the number of reports, it is also plain that, having given 16, I have already given my full share; for the general report shows, that inquiry was made in 285 places, by 18 commissioners. As I visited so many boroughs, some of them being very considerable, several of my reports are unprinted, and some are still unfinished, and consequently the whole of my task will not be completed for some weeks; if, therefore, the resolution, not to give any further remuneration for my services until the completion of all my reports, be adhered to, it will be productive of very severe inconvenience to myself. For this reason I respectfully, but earnestly, urge that I may receive, without further delay, such additional sum as may appear to be reasonable to your Lordship.

I have said these things, with what effect I know not, in reply to the letter of the 19th January, which purposes the completion of reports as the measure of remuneration, but I do not admit it to be just; nor do I in any manner consent to it, or depart from the claim which I made on the 28th of October and in my subsequent letters.

I have, &c.

To the Lord John Russell, *T. J. Hogg.*
&c. &c. &c.

3, Plowden-buildings, Temple,
My Lord, 4 March 1836.

I TRUST my importunity will be pardoned if I invite the attention of your Lordship to my letter of the 24th February, to a very plain matter, and to a very reasonable request, the denial of which is productive of great inconvenience to myself.

I trust also, that I shall be pardoned if I observe, that perhaps my much despised reports are not altogether unworthy of attention; for since the path of politics appears to wind like a river, he who keeps a straight course will find himself sometimes with one party on one bank, and sometimes with their rivals on the other.

I laboured, it may be too earnestly, to prevent whatever detriment the interests of Church or State might receive from a hasty change of ancient institutions; but if their total destruction should be proposed, my reports will possibly supply arguments and instances to show its inexpediency.

I have, &c.

To the Right Hon. Lord John Russell, (signed) *T. J. Hogg.*
&c. &c. &c.

Sir, Whitehall, 7 March 1836.

I AM directed by Lord John Russell to acknowledge the receipt of your letters of the 24th February and 4th instant, on the subject of remuneration for your service as a commissioner of Corporation Inquiry. Lord John Russell desires me, in reply, to refer you to my letter to you of the 19th January last, and to observe also, that as Lord John Russell understands that the same principle of remuneration and allowance has been observed towards you as to the other commissioners, Lord John Russell cannot recommend any further remuneration to be granted to

you at the present time. Lord John Russell desires me to add, that on your completing your reports, he will be most ready to take your application into consideration, and to recommend such further remuneration as your services may have deserved.

I am, &c.

T. J. Hogg, Esq. (signed) *S. M. Phillipps.*

3, Plowden-buildings, Temple
9 March 1836.

My Lord,

I HAD the honour to receive your Lordship's communication of the 7th instant, on the subject of remuneration for my services, as a commissioner of Corporation Inquiry, which informs me, "that the same principle of remuneration is to be observed towards myself equally with the other commissioners."

I now take leave respectfully to request to be informed what the principle of remuneration is?

How much each of the other commissioners has received?

How much, according to that principle, is now considered to be due to me for the services which I have already performed?

And how much will probably be given, according to the same principle, for the services which still remain to be done?

The information for which I ask will, I doubt not, be furnished with as little delay as possible; for as much work remains to be performed as will employ me fully for nearly six months, and it would plainly be improper to deny to a professional man, who would maintain himself by his profession, the opportunity of determining whether, in justice to himself and others, he ought to continue an occupation which engrosses the whole of his time, brings with it many heavy losses, and does not yield, on the supposition that the principle of remuneration to which your Lordship has referred will be ultimately adopted, an adequate compensation.

I take the liberty to request earnestly an immediate and distinct answer.

I have, &c.

To the Right Hon. Lord John Russell, &c. &c. &c. (signed) *T. J. Hogg.*

3, Plowden-buildings, Temple,
14 March 1836.

My Lord,

I HAD the honour to represent to your Lordship, on the 1st January, that, in the completion of my remaining reports, it would be convenient to be able to refer to what I had already written; and, accordingly, your Lordship directed that I should have revises of my printed reports.

About two months ago, on 18th January, Mr. Parkes sent me the revises of six of my reports, and promised to send several more in a few days, and also a copy of the printed reports of the other Corporation Commissioners.

I have reminded him more than once by letter of my wants; but so far from obtaining the promised papers in two months, I have not received even an answer to my applications. Sixteen of my reports are now in print.

I must, therefore, however unwillingly, remark, that the delay and difficulty caused by the want of necessary documents are wholly inconceivable to those who have never engaged in such an inquiry as, by an unspeakable and irreparable misfortune, I have unhappily been drawn into; and that perhaps, if the commission had been provided with an active and intelligent person, who would have applied himself steadily to humble, but useful, and indeed indispensable duties, a great part of a very great inconvenience might have been spared.

I have, &c.

To the Right Hon. Lord John Russell, &c. &c. &c. (signed) *T. J. Hogg.*

3, Plowden-buildings, Temple,
My Lord, 25 March 1836.

I HAD the honour to address a letter to your Lordship on the 9th instant, to which I now respectfully call the attention of your Lordship.

In another letter, of the 14th instant, I complained, as it seemed to be my duty, of a small part of a very great inconvenience. The particular inconvenience of which I complained, as it respects the past, is not to be remedied; but, with regard to the future, I must be permitted to remark that it might have been at once removed.

I will add, so negligently is the printing of my reports conducted, that I have not had any proofs for nearly two months; and I will also add that, since I have been repeatedly told that no further remuneration for services long ago performed will be paid until all my reports are printed, such negligence is not only plainly improper, but most oppressive.

I have, &c.

The Lord John Russell, (signed) *T. J. Hogg.*
&c. &c. &c.

3, Plowden-buildings, Temple,
My Lord, 2 April 1836.

I HAD the honour to address a letter to your Lordship on the 9th of March, another on the 14th, and a third on the 25th of the same month. I take the liberty respectfully to call the attention of your Lordship to these communications.

The inconveniences of which I complained have not been remedied; and, I must add, that to send copy to printers, to receive the proofs, to correct and to return them, and to procure, for the purpose of reference, revises, are duties which, as I know by long experience, may be performed with ease and expedition; and certainly they would be so performed, if I were permitted to communicate directly with the printers, and without troubling your Lordship with matters altogether unworthy of your Lordship's notice.

I would that I were delivered from the burthensome assistance of persons whose interference, from first to last, has created confusion, delay, disorders infinite, and all dishonour!

I have, &c.

The Lord John Russell, (signed) *T. J. Hogg.*
&c. &c. &c.

My Lord, Temple, 14 April 1836.

NOT having received any proofs for two or three months, (I had the last on the 8th of February,) nor having obtained any answer whatever to my repeated applications, it appears to be due to myself and the service in which, unhappily, I have been engaged for nearly three years, respectfully to beg to be informed whether it be the pleasure of your Lordship to suppress all that I have already written, and all that I may hereafter write, concerning the cities and boroughs which I visited.

I have, &c.

The Lord John Russell, (signed) *T. J. Hogg.*
&c. &c. &c.

3, Plowden-buildings, Temple,
My Lord, 28 April 1836.

IN order that I may complete my remaining reports, it is necessary that I should have the revises of all my reports which have already been printed.

I was informed, on the 19th January, that your Lordship had ordered that I should have all the revises; nevertheless, and notwithstanding numerous requests and complaints, I have not yet received them.

I have very rarely found attention, and never any advantage, in the communications I have had the honour to address to your Lordship; but I suffer so much inconvenience from the want of the revises, that I am constrained to make another effort to obtain them; and, accordingly, I again humbly request that they may be sent to me without further delay.

The Lord John Russell,
&c. &c. &c.

T. J. Hogg.

3, Plowden-buildings, Temple,
6 May 1836.

My Lord,

I RESPECTFULLY but earnestly request that I may have without further delay the sum of 332*l.* 10*s.*, the balance of the stipulated remuneration for my services on the actual inquiry under the Municipal Commission, which has been due for more than two years, and has been often and urgently demanded. In the very scanty and most unsatisfactory explanations which, with infinite difficulty, and after wearisome delays, I could alone obtain in answer to repeated applications to your Lordship, there was an obscure hint that it was proposed to adopt some other principle of remuneration than that which was originally agreed upon, and under the expectation of which the services were performed. It might well be supposed, that as soon as it was proposed to substitute, in the place of remuneration originally stipulated for public services, and afterwards described in a return made to Parliament as having been so stipulated, a new and different principle of remuneration, as being, I presume, more fair and reasonable, it would be your Lordship's desire to make it known immediately to the parties interested. Inasmuch as this knowledge, which I had a right to possess, had not been imparted to me, as soon as I heard of the new and proposed principle, I requested by my letter of the 9th of March to know what it might be. To this letter, and to subsequent applications of the same kind, no answer has been returned; consequently it may be inferred, with certainty, that no fair, reasonable and honest account can be given of the new principle, and accordingly it has been abandoned.

It was, in like manner, hinted that the other commissioners had acquiesced in some scale of remuneration, which was not specified; and also, that possibly, some day or other, it might be applied to me. I know not what any of the other commissioners may have received, but I know that, in those with whom I have communicated, I have found much discontent, and a strong impression of having been grossly defrauded. Some persons perhaps may think, that if my colleagues have been deprived of their promised reward, they have been rightly served; but, for myself, I thank God I have been less complying; and as I would not submit to see injustice done to others, so I will never tamely suffer it myself. I was not the first to refer to the other commissioners; I speak of them most unwillingly; but if their acquiescence, voluntary or extorted, is to be urged as an argument for robbing me of my rights, some scruples of delicacy may be overcome. I expected to be treated as if I were the sole commissioner, or as if none of my colleagues had consented to depart from the original stipulations. If I had received punctually from the beginning the whole of the promised reward, I might still justly complain that, contrary to good faith, I have been tricked into a position which I would not willingly have taken. I accordingly reiterate my request to have, without further delay, the sum of 332*l.* 10*s.*; and I again address your Lordship, although several letters which I have lately written are still unnoticed. What the object and motive of this silence may be, I know not; but I am not to be turned from my duty to myself and others by such methods.

The Lord John Russell,
Home Office.

T. J. Hogg.

Whitehall, 14 May 1836.

Sir,

I AM directed by Lord John Russell to acknowledge the receipt of your letter of the 6th instant, and also of the other letters received from you since the date of my last, of the 7th March, and in reply to acquaint you that Lord John Russell has given directions to Mr. Parkes, the secretary to the Municipal Corporation Commission, to pay to you, on your application to him, the sum of 400*l.*, in addition to what you have already received, as a full compensation for all the work

work performed by you to the present time under the Municipal Corporation Commission.

I am to inform you also, that no further reports and no further communications from you are required or expected, and Lord John Russell will not recommend any further remuneration to you.

I am, &c.

T. J. Hogg, Esq. (signed) *S. M. Phillipps.*

3, Plowden-buildings, Temple,
21 May 1836.

My Lord,

I HAD the honour to receive your Lordship's communication of the 14th instant, acquainting me that your Lordship had given directions to Mr. Parkes to pay to me, on my application to him, the sum of 400*l.*, on account of my services under the Municipal Corporation Commission, as is mentioned in the same communication, and also informing me that no further reports—these I presume will not be made public—and no further communications from me are required or expected.

I am most unwilling, therefore, again to intrude upon the attention of your Lordship; but I trust, under the circumstances, which I will briefly state, this the last intrusion will be pardoned.

On the receipt of your Lordship's letter, I immediately made an application to Mr. Parkes; for, not having received any money for two years, I was naturally unwilling to increase unnecessarily, even by a single day, the long and most injurious delay which had already occurred; I have also addressed two other letters to the same person, but without effect. If I had been told, in answer, that the money could not be procured until a future specified day, I should understand the delay, and could proceed accordingly; but my three letters having been equally unnoticed, I am sure I may without impropriety solicit your Lordship to interfere on my behalf.

I will add, that I had made arrangements to pass this week in the country, with a view to certain private pursuits, which I sacrificed, with some inconvenience, through the expectation, unhappily a vain one, of being able to terminate at last a most wearisome and unprofitable affair.

I am, &c.

The Lord John Russell, &c. &c. &c. (signed) *T. J. Hogg.*

Sir,

Whitehall, 24 May 1836.

I AM directed by Lord John Russell to desire you will return to Mr. Parkes all the papers you have in your possession relating to boroughs visited by you under the Municipal Corporation Commission; the other commissioners having returned all documents with their reports.

I am, &c.

T. J. Hogg, Esq. (signed) *S. M. Phillipps.*

3, Plowden-buildings, Temple,
26 May 1836.

My Lord,

I WAS informed on the 14th instant, "that your Lordship had directed Mr. Parkes to pay me 400*l.*, on my application to him," without more.

Accordingly I made such application, and I trust that the money will be paid without the unnecessary delay of a single hour, and without chicanery, especially as the other commissioners received whatever was due to them a year ago.

When I shall have had the money, I will attend to your Lordship's communication of the 24th instant, concerning the papers relating to the boroughs visited by myself; and when it shall appear that I am to be treated fairly and honourably, I will willingly send in my documents, as the other commissioners have done.

I am entitled, as a gentleman, to claim the exact performance of an unconditional promise; if I should decline meanwhile to comply with any direction, however simple and easy, I am sure the delay will be ascribed not to any disrespect for your Lordship, but to a proper respect for myself.

I have, &c.

To the Right Hon. Lord John Russell, &c. &c. &c. (signed) *T. Jeff^n Hogg.*

3, Plowden-buildings, Temple,
My Lord, 1 June 1836.

Mr. Parkes informed me, ten days ago, that he had procured an order for the payment of 400*l.* for my services on the Municipal Corporation Commission, and that in a few days he should obtain the money.

I trust that he has now done so; and I respectfully request that it may be paid to me without further delay.

The very long delay which has already occurred in giving the remuneration due for my services has produced many inconveniences, and I am most desirous that this impediment to the satisfactory termination of a very tedious affair should be removed as speedily as possible.

I have, &c.

To the Right Hon. Lord John Russell, &c. &c. &c. (signed) *T. Jeff^n Hogg.*

3, Plowden-buildings, Temple,
My Lord, 6 June 1836.

I was informed, by a communication of the 14th May, that your Lordship had directed Mr. Parkes to pay me, on my application to him, the sum of 400*l.*, for my services on the Municipal Corporation Commission.

I accordingly made such application repeatedly, and I was at last told, by a letter of 3d instant, that an order for payment of the money had been received, and that I should have it on the delivery of all papers relating to all boroughs visited by me as a commissioner.

Inasmuch as your Lordship promised that I should have the money immediately, no condition being imposed, and no act being required to be done previously by myself, I respectfully submit that I am entitled to have the money at once, and unconditionally; although the demand may be one with which, if it were not imposed as a condition, I might not hesitate to comply, and although others, who have been treated more favourably, may have acquiesced in it at once in such a shape.

I accordingly request that Mr. Parkes, the secretary of the commission, may be directed to pay me the money without further delay; as indeed I was informed, some weeks ago, he had already in fact been directed by your Lordship.

I cannot doubt that your Lordship will concur in my views; for which reason, and because I was informed, in the letter of 14th May, that no further communication from me was expected or required, I gladly refrain from all observations.

I have, &c.

To the Right Hon. Lord John Russell, &c. &c. &c. (signed) *T. Jeff^n Hogg.*

3, Plowden-buildings, Temple,
My Lord, 9 June 1836.

I received, on the 7th instant, a letter from Mr. Parkes, in these words: "I am instructed by the Home Office not to pay the 400*l.* to you until your papers are delivered up:" but I suspect the writer has made some mistake, and that it is not your Lordship's intention to dispose thus of a distinct, unequivocal and unconditional promise; and I will not believe it, until I shall have the intelligence in an official shape, in answer to the letter I had the honour to address to your Lordship on the 6th instant.

If, however, that be your Lordship's design, I respectfully request to be informed, in the same manner, the exact meaning of the direction, "to return all papers relating to boroughs visited by myself, the other commissioners having returned all documents with their reports," and for what purpose the papers are required.

Do the words, "all papers, &c.," denote documents relating to such of my reports only as have been printed, and which are enumerated at the end of the reports?

Or, do they embrace not only these, but those also relating to reports which have not been printed, or even completed; to all papers, in short, in my possession relating to any borough whatever?

I especially desire to know whether it be your Lordship's intention to present, that is, to make public, such of my reports as are already printed.

Or,

Or, to print and make public those which are at present in the hands of the printer, or which I may hereafter supply?

Or, whether your Lordship proposes to suppress the whole of my reports?

It is stated, and truly, that the other commissioners returned all documents with their reports; but they knew that their reports would be immediately published, as in fact they have long been; and it is plain, that in this respect they stood in a very different situation from myself.

In order that I may be able to discharge my duty as a commissioner faithfully, as to the custody of papers for which I am responsible, it is obviously necessary that the several questions which I have proposed should have an immediate, full and precise answer. This explanation is more necessary now, because it almost looks as if the sum of money promised had been offered as the price of compliance with something not fit to be stated in the original proposal.

If it be indeed the intention of your Lordship to withhold all my reports, I do not know that I am bound to compel the publication of them, if I have the power to do it; but it is not reasonable to force me to become a party to a transaction of which I highly disapprove, by the surrender of all my documents. I am confident that by a change of circumstances, or in a course of events, the production of all my reports will be finally required; and although I may acquiesce for a time in withholding them, I feel that I ought not, by giving up all my papers, to incapacitate myself from executing, whenever I shall be directed, the duty which His Majesty has imposed upon me.

Show me, my Lord, that I may lawfully and honourably resign my papers, and I will give them up at once, through deference to the wishes of your Lordship, and without reference to the payment of any money; but if I esteem it an unlawful and dishonourable thing to part with them, can your Lordship suppose, or could you wish, that I should yield them up for 400*l.*, for many times that sum, or for any pecuniary consideration whatever.

A month having been already wasted, to my great inconvenience, in obtaining money which was promised immediately and unconditionally, and which ought in truth to have been paid without hesitation two years ago, I trust I shall be at last permitted to receive it without further delay or difficulty.

I have, &c.

To the Right Hon. Lord John Russell, &c. &c. &c. (signed) *T. Jeff^n Hogg.*

3, Plowden-buildings, Temple,
11 June 1836.

My Lord,

The wearisome, unjust and most unreasonable delays which, I am sorry to say, I have uniformly experienced in every matter connected with the Municipal Corporation Inquiry must be my excuse for requesting that my letters of the 6th and 9th instant may have an early answer.

I am very desirous to be distinctly informed as to the intentions of your Lordship with respect to my reports.

Whatever your intentions may be, I cannot believe that your Lordship is unwilling to declare them.

With respect to the demand of my papers, although perhaps I might justly require the exact performance of an unconditional promise before I gave any attention to it, and the rather as I was expressly promised that no other or further communication from me would be expected or required, I do not scruple to say, that on being assured that such of my reports as are already printed will certainly be laid before Parliament, I will at once most willingly send in all papers relating to the boroughs which are treated of in these reports.

And likewise, whenever any of my other reports shall be printed, I will return the documents which concern them, with the proofs.

I have consulted on this subject with persons of extensive knowledge of the law and of great experience in public affairs, and it is their unanimous opinion, that, without the assurance I ask, I should not be justified in giving up my papers. I trust, therefore, that your Lordship will not require me to do so, and will not attempt to constrain me, by withholding the remuneration which you have acknowledged my services deserve.

I have, &c.

The Lord John Russell, &c. &c. &c. (signed) *T. J. Hogg.*

3, Plowden-buildings, Temple,
21 June 1836.

My Lord,

I BEG leave respectfully to call the attention of your Lordship to a letter which I had the honour to address to your Lordship on the 11th instant.

I have, &c.

(signed) *T. J. Hogg.*

3, Plowden-buildings, Temple,
25 June 1836.

My Lord,

I RECEIVED a letter from Mr. Parkes, as a very tardy answer to a letter which I had the honour to address to your Lordship on the 9th instant, and to several other letters; and also to inquiries concerning the publication of my reports, which I first made, I believe, nearly six months ago, and have repeated again and again.

I am informed that it is your Lordship's intention "to lay on the table of each House of Parliament, without further delay, copies of the twelve reports which are now in type." I must be permitted to observe, that it was not through any default on my part, as your Lordship is well aware, that these reports were not laid there a year and a half since.

I am likewise informed that I am required to revise the proofs of these reports, or of some of them; this I will willingly do, when they are sent to me for that purpose.

With respect to the papers, I now feel myself at liberty to say that all which relate to the twelve boroughs concerning which the reports are now in type, and are about to appear, shall be immediately delivered, if it be your Lordship's pleasure, to Mr. Parkes, on receipt of 400 *l.*

It having been promised, nearly two months ago, that I should have 400 *l.* on application to Mr. Parkes, which words certainly signify, if they have any meaning, that I might have the money in 24 hours; and, in truth, it ought to have been paid to me a year ago, and more; I confidently trust that I shall receive it on Monday or Tuesday next, and shall thus be relieved from the necessity of all further observation on that head.

I have, &c.

The Lord John Russell,
&c. &c. &c.

(signed) *T. J. Hogg.*

3, Plowden-buildings, Temple,
2 July 1836.

My Lord,

I CORRECTED the proofs of my reports as they were sent to me, inserting, in many cases, such additional matter as appeared, on further consideration, to be necessary, and duly returned them to the secretary of the Corporation Commission. It is necessary to have some of the corrected proofs to complete the twelve reports, which are now about to be made public; I therefore respectfully request that Mr. Parkes may be directed to produce them without delay.

I also sent to him, in February, two reports which have not been printed; and I am informed they are not to be printed at present; I also request that these two reports, which I would not part with on any account, may be returned to me. I should neglect my duty to myself and to others if I were to omit, on the present or on any future occasion, again respectfully to demand immediate and unconditional payment of the promised sum of 400 *l.* which has so long been due to me.

To the Lord John Russell,
&c. &c. &c.

T. J. Hogg.

3, Plowden-buildings, Temple,
8 July 1836.

My Lord,

I HAD the honour to address your Lordship on the 2d instant respecting a matter unquestionably not unworthy of attention; but my letter has not produced any answer or result.

I regret

I regret to add that I have frequently experienced the like neglect on other occasions, which, if it be therefore less strange, is not more tolerable.

I have, &c.

The Lord John Russell,
&c. &c. &c.

T. J. Hogg.

Sir, Whitehall, 11 July 1836.

I AM directed by Lord John Russell to acknowledge the receipt of your letter of the 8th instant, and to inform you that the Secretary of State can give no answer to your applications until you give up the papers which you have been required to send to the Municipal Corporation Commissioners.

I am, &c.

T. J. Hogg, Esq. (signed) *F. Maule.*

3, Plowden-buildings, Temple,
My Lord, 11 July 1836.

I AGAIN respectfully invite the attention of your Lordship to my letter of the 2d instant; and in doing so, after the treatment I have received, I feel that I perform an act of kindness and of mercy, and especially in insisting upon the production of my two reports which have not been printed; for if it shall be pretended that these have been lost, who will believe the tale? Will not every one hearing it observe, that it having been discovered at last that my reports could not be kept back by any means, not even for a price, somebody has been set to say, or to swear, that he cannot find them. I was tormented unceasingly because I did not send in all my reports at once, it being pretended that it might be inconvenient to the printers to have them in succession. The meaning of this is now plain enough; it would doubtless have been very convenient to the secretary and to others to have had the opportunity of stating, in one deposition, that they had been all mislaid together! It is not by silence, however obstinate, with or without anger, that a person having the charge of these papers can purge himself from the odious and adhesive suspicion; he must adduce arguments more persuasive than the sullen reticence of guilt.

I have, &c.

To the Lord John Russell, &c. &c. &c.
Home Office.

T. J. Hogg.

3, Plowden-buildings, Temple,
My Lord, 13 July 1836.

I HAD the honour to receive yesterday a communication from your Lordship, dated the 11th instant, which seems to have been hastily written, on the receipt and in consequence of my letter of the 11th instant, although it does not mention that letter, but only refers to a former letter, of the 8th. Your Lordship's communication of the 11th instant, as commonly happens with writings which have no solid foundation, is not even true in terms, for it states "that your Lordship can (will?) give no answer to my applications until I give up the papers which I have been required to send to the Municipal Corporation Commissioners."

But Mr. Parkes wrote thus repeatedly in the course of last autumn: "I am directed to inform you that all the commissioners except yourself being settled with, and the commission being closed as to every member, except yourself, it is necessary that you should make your own direct application to Government on every subject yourself." It was natural enough, indeed, that persons connected with the commission, being heartily ashamed of the figure they made in the proceedings in the House of Lords last session, should precipitately withdraw themselves; and there are not any Municipal Corporation Commissioners now to whom, if it were consistent with my duty, I might send papers.

Concerning the terms of the communication of the 11th, enough has been said; I will briefly notice the substance of it. The printing of my reports ceased at the beginning of February, and I repeatedly applied to learn the intentions of Government with respect to them; but courtesy was wanting, as usual, to give

even an evasive answer, and courage to say at once, "Although we are fully aware that to withhold the reports is illegal, unjust and unprecedented, it will be very convenient, and therefore we will do it; for since they were not demanded at the commencement of the session, we infer that they will not be demanded at all." It was perceived, however, that the inference was too hasty; and that it is one thing to retire altogether, and another to lie by for a season, whereupon Mr. Parkes suddenly broke silence, and informed me that it was intended to lay before Parliament, without further delay, copies of such of my reports as are in types; and, being now a supplicant, asked me to co-operate in the publication. This was on the 21st June, and a month after the demand and refusal of the papers; and the applications to which my letter of the 8th instant relates, are connected with the publication of my reports; with the attempt to patch the credit of Government by a tardy and imperfect act of justice; with your interests, my Lord, and not with mine. It is not only futile, but perfectly ridiculous, through a strange oblivion of the posture in which you really stand, to say that they will not be answered until this thing or that be done. So far as the applications to which no attention is to be paid relate to the corrected proofs, they are probably unimportant, for Mr. Parkes told me at first that he had mislaid the proofs of six reports; and presently, when I said I did not believe it, he answered he had found all but two of them. I dare say none are in fact missing, and that the whole was a piece of gratuitous impertinence, for such is the officiousness of subordinates. One reflection will force itself upon the minds of the least considerate, when, in the inevitable execution of my duty I shall exactly and publicly certify the miserable history of the conduct of the inquiry—that if the support of the editors and proprietors of newspapers be indispensable, it is better fairly to purchase it with money than in any other manner, for such persons will commonly be found incompetent, frequently presumptuous, and always distasteful. As far as the same applications, which are to have no attention, relate to two of my reports which have not been printed, but, it was pretended, have been mislaid, I repeat, that nobody will believe the tale, and I desire that they may be returned to me immediately. But inasmuch as whosoever has charged himself with the custody of these, much as he may desire it, will not dare to destroy them, and it is certain they will be forthcoming when they shall be asked for, I must say, I care little who holds them; and that to seek to annoy me by withholding these reports, is to extend very far, and to sink very low indeed, the gratification of vindictive feelings.

As to giving up the papers, I must repeat once more, that as soon as my reports shall be made public I will send in the papers which relate to those reports; the other commissioners, who were not over-scrupulous, took in effect the same course. I am enjoined by His Majesty's Commission to certify, for the information of the Legislature, what I shall find on inquiry at the several boroughs I may visit; until this duty shall have been duly performed I have no authority to part with, nor has your Lordship authority to ask for, these papers; I will never accede to the suppression of things which ought not to be suppressed; and since the production of my protest was forced by the House of Lords in such a manner surely as never before had been that of any Parliamentary paper, and at that time my reports on all the boroughs which I have visited were promised again and again to be produced to the House without alteration or delay, I feel that by acceding to such suppression I should become a party to an unequivocal and studied insult to be thereby offered to that body; I know not how the wit of man could give any other colour to the proceeding; and I must be allowed to add, that if this be the road which leads to favour, it is one which I will never enter. I could not consent, my Lord, to condemn in a mass a large body of respectable persons, whose conduct, with very few exceptions, was wholly blameless, and in many instances, especially if regard be had to the grievous disadvantages under which they laboured, highly commendable. I regret the disappointment my scruples created, but it surely cannot be advantageous or creditable to continue to parade the disappointment; it were far better to print at once, and to make public the whole of my reports, and to pay me honestly for my services according to the stipulated and well-known price, in the expectation of which they were performed, than to rush again into a vast quagmire of difficulties and disgrace.

I have, &c.
(signed) *T. J. Hogg.*

To the Right Hon. Lord John Russell,
&c. &c. &c.

Norton House, near Stockton-on-Tees,
My Lord, 1 August 1836.

With respect to the remuneration due to me for my services under the Municipal Corporation Commission, it seems fit that I should inform your Lordship that I do not in any degree forego the claims made in the several letters which I had the honour to address to your Lordship on the 28th of October, and on the 10th and the 23d of November last; but, on the contrary, that I now repeat them, being fully prepared to show that they are reasonable and well founded.

The payment of the stipulated reward of long and laborious services having been refused through vindictive feelings, and money voted by Parliament for such payment, under faith of a printed return representing the rate of remuneration, having been withheld and misapplied, (there may perhaps be reason to fear, that, when the application of the funds set apart for the purposes of the Municipal Commission shall be strictly examined, the conduct of the commission will be found to have been not more honest in this particular than in others), I am satisfied that it would be vain to trouble your Lordship further on this head.

But I am anxious that my demands should not be prejudiced hereafter with a Government not regardless of just claims, by the correspondence which followed your Lordship's communication of the 14th of May; and as to which I have only to observe, that I was willing, and indeed desirous, for the sake of others as well as of myself, to receive even a small portion of what was due to me, for the present, if an honest intention of paying it had really existed; and if it did not exist, it was my duty to discover the true nature and design of the proposal; and this at least has been completely effected.

I have, &c.

To the Right Hon. Lord John Russell, &c. &c. &c. (signed) *T. J. Hogg.*

Sir, Whitehall, 3 August 1836.

I am directed by Lord John Russell to acknowledge the receipt of your letter of the 1st instant, and to inform you, that on your delivering to the secretary to the Municipal Corporation Commission the papers which you have been required to send to him, you will receive payment of the remuneration which has been awarded for your services under that commission.

I am, &c.

T. J. Hogg, Esq. (signed) *F. Maule.*

Norton-House, Stockton-on-Tees,
My Lord, 5 August 1836.

I had the honour to receive a communication from your Lordship, of the 3d instant, informing me, "that on my delivering to the secretary to the Municipal Corporation Commission the papers which I had been required to send in, I should receive payment of the remuneration which has been awarded for my services under that commission."

Having been also informed, on 21st June, that it was your Lordship's intention "to have all my reports, which were then in types, printed immediately, and issued without further delay, as in the case of the reports of the other commissioners, long since distributed in Parliament;" in order that I may be enabled fully to understand your Lordship's late communication of the 3d instant, I respectfully request to be further informed whether my reports in types have been so issued already, or are about to be issued shortly.

I humbly apprehend that my request will not seem unreasonable, inasmuch as the other commissioners were fully assured, when they sent in their papers, that their reports would be made public immediately, as in fact they were, long ago.

I have, &c.

The Lord John Russell, &c. &c. &c. (signed) *T. J. Hogg.*

Norton House, near Stockton-on-Tees,
13 August 1836.

My Lord,

Being sincerely desirous to place the papers, which I have been desired to send in, at the disposal of your Lordship, without delay, as indeed it is my duty to do, if I can by any means reconcile such a step with the higher duties imposed upon me by His Majesty's Commission, with that view I respectfully call your Lordship's attention to my letter of the 5th instant; and I again request to be informed whether my reports in types have been printed and issued already, or are about to be issued shortly, as I was long ago informed they would soon be.

Inasmuch as the services of the other commissioners appear to be so highly prized, that I find the names of some of my colleagues in every list of new appointments, I humbly suggest, on my own behalf, a mode of final decision which can seldom be fairly refused, even to the most adverse demands.

In your Lordship's communication of the 3d instant, "the remuneration which has been awarded for my services under the Municipal Corporation Commission" is mentioned; but it has never been stated, in any communication, upon what principle or by whom it has been awarded. If it was ever seriously proposed to offer the sum of 400*l.* as a payment in full for all my services, it would be so grossly and absurdly inadequate a price for the arduous labours of three whole years, that it is quite plain the award was made by some person under the influence of very hostile feelings, or altogether ignorant of the nature of the claims which he undertook to determine; and that, in either case, the award is obviously unjust.

Although the services were performed on the faith of a distinct and express stipulation, as to the rate of payment, I am quite willing at once to refer the entire question of remuneration to the arbitrament of any gentleman of the bar whose experience and impartiality are recognised; and the reports in type having been previously issued, according to the assurance which I received on 21st of June, I am willing to submit also to his decision the question as to the custody of the papers, which I am alike unwilling to seem contumaciously to withhold or unlawfully to surrender.

I have, &c.

The Lord John Russell,
&c. &c. &c.

(signed) *T. J. Hogg.*

Whitehall, 17 August 1836.

Sir,

I am directed by Lord John Russell to acknowledge the receipt of your letter of the 13th instant, and to acquaint you that Lord John Russell can only make one reply to any of your communications,—that the commission under which you were employed is at an end, and that upon your sending your papers, &c. to this office, you will receive the order for the sum of 400*l.*

I am, &c.

T. J. Hogg, Esq.

(signed) *F. Maule.*

Norton House, near Stockton-on-Tees,
20 August 1836.

My Lord,

I had the honour to receive the communication from your Lordship of the 17th instant. I am truly sorry to be compelled to intrude once more, I sincerely hope for the last time, upon the attention of your Lordship; but since the request contained in my letter of the 13th instant has not been noticed or understood, I am sure I shall be pardoned if I repeat and explain it.

I have never consented, and I cannot consent, to receive the sum of 400*l.*, in addition to what I have already had, 350*l.*, as a full compensation for all my services under the Municipal Corporation Commission; the total amount of remuneration being only 750*l.*

I was absent from London and employed in the actual inquiry for six months and two weeks; for which service, at the stipulated rate of 100 guineas a month, I was entitled to have, and this has never been doubted or denied, 650 guineas.

If 682*l.* 10*s.* be deducted from 750*l.*, the sum proposed, as a payment in full, it will leave a residue of 67*l.* 10*s.*, as a reward for the labours of two years and a half, as the price of the whole of my time and attention during that period, and of a mass of reports, equal in bulk, and the fatigue of composition, to the largest historical

historical works in our language; the offer therefore of 67*l.* 10*s.* is manifestly absurd; and if it had not been made inadvertently and ignorantly, it might well be accounted insulting.

I stated in my last letter, that I was willing at once to refer the whole question of remuneration to the arbitrament of any gentleman of the bar, whose experience and impartiality are recognised. I now repeat the proposal; I am ready to submit to a mode of decision, which I believe has frequently been adopted with persons who were dissatisfied with the amount of remuneration tendered by Government, and has never been refused, I apprehend, in any such instance; and indeed if it were altogether a new course, it is so reasonable in itself, that it ought not to be denied to me, especially in the very peculiar situation in which I have unfortunately been placed.

If the arbitrator shall determine, which I certainly do not anticipate, that the sum tendered is sufficient, no further payment than 400*l.* will be required; but if he shall award a larger sum, it is unquestionably fit that I should have it.

Your Lordship can have no personal feeling or private interest as to the expenditure of public money, of which, if I am in justice entitled to receive a certain portion, you surely will not seek to deprive me, nor, I trust, of any right, because, concerning the administration and constitution of Municipal Corporations, I may have the misfortune to hold opinions somewhat different from those entertained by your Lordship.

I have, &c.

The Lord John Russell, &c. &c. &c. (signed) *T. J. Hogg.*

Norton House, Stockton-on-Tees,
3 September 1836.

My Lord,

I RESPECTFULLY solicit the attention of your Lordship for a proposal which I had the honour to submit to you in my letter of the 20th of August. In referring again to your Lordship's last communication, of the 17th of August, I observe that my reports are mentioned and required; it may be right therefore to state that I have many complete reports in my possession, some of which relate to important boroughs, and that if it be the pleasure of your Lordship that they should be printed, I will most willingly send them to the printer for that purpose. If the hostility which those who dare to doubt or to differ sometimes experience be not just or reasonable, it is perhaps natural and pardonable in periods of political excitement, so that it do not greatly outlive them; and I cannot but hope that even the most vindictive will at last be weary of persecuting me.

I have, &c.

To the Lord John Russell, &c. &c. &c.
Home Office. *T. J. Hogg.*

Whitehall, 5 September 1836.

Sir,

I AM directed by Lord John Russell to acknowledge the receipt of your letter of the 3d instant, and to inform you in reply, that Lord John Russell must have your reports sent to this office, the commission being now at an end; and Lord John Russell must be the judge as to the printing and publication of them.

I am, &c.

T. J. Hogg, Esq. (signed) *F. Maule.*

Norton House, Stockton-on-Tees,
8 September 1836.

My Lord,

I HAD the honour to receive your Lordship's communication of the 5th instant, informing me that your Lordship desires that my reports should be sent to the Home Office.

When I left London some weeks ago, as there did not appear to be at that time any ground to hope that matters would be terminated in a satisfactory manner, or that I should ever receive any remuneration for my long services, I deposited in a secure place all the papers relating to the boroughs which I had visited as a commissioner, and such of my reports as were still unfinished. To these papers and reports no access can be had until my return to London; and having

devoted the whole of my time for three years to the business of the commission, not without considerable sacrifices and the neglect of my private affairs, I hope I shall not be required to return until a short time before Michaelmas Term. But as it occurred to me that it might possibly be your Lordship's pleasure that the printing of my reports should be continued, I brought with me the reports on fourteen boroughs, which are quite finished. If it be your Lordship's desire to have them, I will immediately send them to the Home Office.

It was admitted by your Lordship some months ago that I was then entitled to receive for my services the sum of 400 *l.* I have claimed repeatedly a larger sum; and in my letters of the 13th and 20th of August, I proposed to submit to a very fair mode of determining the amount of my claim; of this proposal no notice has hitherto been taken; but however this may be, and whatever sum it may ultimately be decided that I am to have, it was admitted that I ought to have received long ago 400 *l.*; and as I have suffered very severe inconvenience from the long denial of all remuneration, the offer which I now have the honour respectfully to make to your Lordship will not surely seem unreasonable,—that if an order for the sum of 400 *l.*, on account of my services, be sent to me here, I will send to the Home Office, by return of post, the fourteen finished reports which I have mentioned.

I have, &c.

To the Lord John Russell, *T. J. Hogg.*
&c. &c. &c.

Norton House, Stockton-on-Tees,
My Lord, 29 September 1836.

It is asserted, in your Lordship's communication of the 5th instant, first, that the Municipal Corporation Commission is now at an end; and, secondly, that your Lordship must be the judge as to the printing and publication of my reports. Of these two assertions, made for the purpose of obtaining possession of certain papers, it appears to be my duty respectfully to deny the correctness. As to the first of them, we were directed by a Royal Commission, issued in pursuance of an address of one branch of the Legislature, to inquire concerning the constitution and government of Boroughs, and to report to His Majesty, for the information of Parliament, what we should find on such inquiry. The other commissioners having been suffered to execute their arduous duties without impediment, and having accordingly completed their labours and made their reports public long ago, with respect to them the commission is unquestionably at an end; but with respect to myself, unhappily, it has been far otherwise, and consequently, with respect to myself the commission is still in full force. As to the second assertion, that "your Lordship must be the judge as to the printing and publication of my reports," I humbly remark, that each commissioner was required by the commission to report to His Majesty, not such matters as should be agreeable to His Majesty's Secretary of State for the Home Department for the time being, but "whatsoever he should find on such inquiry." Moreover, during the continuance of Sir Robert Peel's administration, no member of that administration ever interfered with the printing of our reports, or claimed to be the judge of the publication of them; but very many reports concerning particular boroughs were printed at the pleasure of the commissioners and without the interference of the Government; and especially a statement, which I must still call a false and calumnious one, under the name of a General Report; but being, perhaps, rather a string of resolutions, sent ready cut and dried to the commissioners, to serve the private ends of some club or faction opposed to the subsisting administration. The General Report could not possibly be agreeable to the Home Secretary of the day, nor indeed to any man not wholly regardless of the truth; nor could that minister, or any other person of sound mind and memory, have been the judge as to the printing and publication of it. I refer to facts with which your Lordship is well acquainted, not so much in contradiction of incorrect and unfounded assertions, but because I am strongly disposed to believe that it is my duty to give, in some signal instance, a practical proof of their incorrectness, and to show, that although a commissioner, in his discretion, may refrain voluntarily from making a report concerning a borough visited by him, he is not to be prevented by fraud or force from the due execution of his office. With this view, I invite the attention of your Lordship to my letter of the 23d of January, respecting the documents which relate

relate to the borough of Liverpool, and I request to be informed whether your Lordship still persists in the refusal signified by your communication of the 3d of February, or it be now the pleasure of your Lordship to permit me to have the use of them? I have reason to believe that if I shall take the opportunity of a visit to Liverpool at the beginning of next month, to make known there publicly the matters to which my letter of the 23d of January refers, that I shall readily obtain copies of many of the documents, and possibly other valuable information and assistance for the composition of a satisfactoy report concerning the corporations of the most important of the English boroughs. I have not forgotten, my Lord, that my protest against the calumnious General Report before mentioned was withheld, until my correspondence with your Lordship concerning it was made public, and that the publication of the former instantly followed the production of the latter; nor can I doubt that the publication of the remainder of my correspondence with your Lordship, and of my correspondence with other persons respecting the execution of the commission, will, in like manner, speedily insure the attainment of the several objects which, I regret to say, I have long sought in vain at your Lordship's hands.

I have, &c.

T. J. Hogg.

To the Lord John Russell,
Home Office.

MUNICIPAL CORPORATIONS:

(MR. HOGG'S REPORT.)

A COPY of the CORRESPONDENCE between Mr. *Hogg* and the Secretary of State for the Home Department, relative to the REPORT of Mr. HOGG as a CORPORATION COMMISSIONER.

(Mr. Hinde.)

Ordered, by The House of Commons *to be Printed,*
14 *April* 1837.

37

BARRISTERS APPOINTED RECORDERS.

RETURN to an Order of the Honourable The House of Commons, dated 28 February 1837;—*for*,

A RETURN of the Names of BARRISTERS appointed by the Crown to the Office of RECORDER since the passing of the Act of 6 WILL. IV., c. 76; stating the Year in which every such Barrister was called to the Bar; the City, Borough, or Town, in which the Appointment has been made; the annual Payment agreed to be made to each Recorder, and the Resignations of Persons so appointed.

CITIES or BOROUGHS.	NAMES of RECORDERS.	YEAR when they were called to the Bar.	AMOUNT of SALARY. £.	s.	d.	Resignations.
Andover	C. H. Bellenden Ker	1814	40	–	–	
Bath	David Jardine	1823	250	–	–	
Barnstaple	William Mackworth Praed	1822	42	–	–	
Banbury	Andrew Amos	1818	52	10	–	
Bideford	William Mackworth Praed	1822	42	–	–	
Bridgnorth	Uvedale Corbett	1815	40	–	–	
Buckingham	E. H. Maltby	1824	50	–	–	
Cambridge	Mr. Serjeant Storks	1803	42	–	–	
Carmarthen	John Wilson	1811	40	–	–	
Chester	John Cottingham	1815	105	–	–	
Coventry	George Long	1811	100	–	–	
Dartmouth	Peter S. Carey	1830	40	–	–	
Falmouth	Thomas Paynter	1824	40	–	–	
Faversham	P. V. Gambier	1825	40	–	–	
Gloucester	David Jardine	1823	100	–	–	Resigned.
Ditto	George Chilton	1820	100	–	–	
Grantham	John Hildyard	1821	40	–	–	
Hastings	Charles Austin	1827	42	–	–	
Helstone	Thomas Paynter	1824	40	–	–	
Hereford	George Chilton	1820	50	–	–	Resigned.
Ditto	Joseph Gore Smith	1815	50	–	–	
Kingston-upon-Hull	Robert Baynes Armstrong	1814	150	–	–	Resigned.
Ditto	Matthew Talbot Baines	1825	150	–	–	
Leeds	Robert Baynes Armstrong	1814	200	–	–	
Lichfield	Thomas Jervis	1795	63	–	–	
Lincoln	Nathaniel Richard Clarke	1811	50	–	–	
Ludlow	John Romilly	1827	100	–	–	
Northampton	Nathaniel Richard Clarke	1811	100	–	–	
Nottingham	Andrew Amos	1818	168	–	–	
Oxford	Andrew Amos	1818	100	–	–	
Penzance	Walter Coulson	1828	60	–	–	
Plymouth	William Carpenter Rowe	1830	200	–	–	
Saffron Walden	Vicesimus Knox	1804	60	–	–	
Sarum, New	Robert Benson	1821	105	–	–	
Scarborough	C. H. Elsley	1819	50	–	–	
Shrewsbury	John Bather	1808	50	–	–	
Stamford	John Hildyard	1821	42	–	–	
Tewkesbury	Alexander Wright Daniel	1830	40	–	–	
Tiverton	John Tyrrell	1813	40	–	–	
Warwick	Henry Waddington	1825	50	–	–	
Wigan	Robert Segar	1825	50	–	–	
Windsor	Hon. John Chetwynd Talbot	1829	63	–	–	
Worcester	John Buckle	1830	100	–	–	
Yarmouth, Great	Nathaniel Palmer	1827	63	–	–	

Whitehall, 4 April 1837.

S. M. Phillipps.

BARRISTERS APPOINTED RECORDERS.

A RETURN of the Names of BARRISTERS appointed by the Crown to the Office of Recorder since the passing of the Act of 6 WILL. IV. c. 76.

(*Mr. Leader.*)

Ordered, by The House of Commons, *to be Printed,*
6 *April* 1837.

39

FREEMEN.

RETURN to an ADDRESS of the Honourable The House of Commons, dated 5 August 1836;—*for*,

A RETURN of the Number of PERSONS who have been admitted to the FREEDOM of the Cities and Boroughs in *England* and *Wales*, which returned MEMBERS to PARLIAMENT in the Years 1833, 1834 and 1835; and of the Sum paid by each Person for STAMP DUTY on such Admission to the Freedom in each City and Borough.

(Mr. Williams.)

Ordered, by The House of Commons, *to be Printed*, 2 *February* 1837.

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Bridgnorth - - - - - - p. 4
Bridgwater - - - - - - p. 5
Bristol - - - - - - p. 5
Buckingham - - - - p. 5
Bury St. Edmunds - - - - p. 5
Cambridge - - - - - - p. 6
Canterbury - - - - - - p. 6
Carlisle - - - - - - p. 7
Chester - - - - - - p. 7
Chichester - - - - - - p. 7
Chippenham - - - - - p. 7
Christchurch - - - - - p. 7
Colchester - - - - - - p. 7
Coventry - - - - - - p. 7
Dartmouth - - - - - - p. 8
Deal - - - - - - - p. 8
Derby - - - - - - - p. 8
Devizes - - - - - - p. 8
Dorchester - - - - - - p. 8
Dovor - - - - - - - p. 8
Droitwich - - - - - - p. 9
Durham - - - - - - p. 9
Evesham - - - - - - p. 9
Exeter - - - - - - - p. 9
Eye - - - - - - - - p. 10
Gloucester - - - - - - p. 10
Grantham - - - - - - p. 10
Grimsby (Great) - - - - - p. 11
Guildford - - - - - - p. 11
Hereford - - - - - - p. 11
Hertford - - - - - - p. 11
Hull - - - - - - - - p. 12
Huntingdon - - - - - p. 12
Hythe - - - - - - - p. 12
Ipswich - - - - - - - p. 12
Lancaster - - - - - - p. 12
Launceston - - - - - - p. 13
Leicester - - - - - - p. 13
Leominster - - - - - - p. 13
Lichfield - - - - - - p. 13
Lincoln - - - - - - - p. 13
Liskeard - - - - - - p. 13
Liverpool - - - - - - p. 14
London - - - - - - - p. 14
Ludlow - - - - - - - p. 14
Lyme Regis - - - - - - p. 15
Lymington - - - - - - p. 15
Lynn (King's) - - - - - p. 15

ENGLAND—*continued.*

Maidstone - - - - - - p. 15
Maldon - - - - - - - p. 15
Malmsbury - - - - - - p. 15
Marlborough - - - - - p. 16
Monmouth - - - - - - p. 16
Morpeth - - - - - - - p. 16
Newcastle-under-Lyme - - - p. 16
Newcastle-upon-Tyne - - - - p. 16
Newport - - - - - - - p. 16
Newport (Isle of Wight) - - - p. 16
Northampton - - - - - p. 17
Norwich - - - - - - - p. 17
Nottingham - - - - - - p. 17
Oxford - - - - - - - p. 17
Plymouth - - - - - - p. 18
Portsmouth - - - - - - p. 18
Preston - - - - - - - p. 18
Reading - - - - - - - p. 18
Retford (East) - - - - - p. 18
Ripon - - - - - - - p. 18
Rochester - - - - - - p. 19
Rye - - - - - - - - p. 19
St. Albans - - - - - - p. 19
Sandwich - - - - - - p. 19
Sarum (New) - - - - - p. 19
Scarborough - - - - - p. 19
Shrewsbury - - - - - - p. 19
Southampton - - - - - p. 20
Stamford - - - - - - p. 20
Sudbury - - - - - - - p. 20
Tewkesbury - - - - - - p. 21
Tiverton - - - - - - - p. 21
Totnes - - - - - - - p. 21
Usk - - - - - - - - p. 21
Wells - - - - - - - - p. 21
Wenlock - - - - - - - p. 22
Westbury - - - - - - - p. 22
Winchester - - - - - - p. 22
Windsor (New) - - - - - p. 22
Worcester - - - - - - p. 22
Wycombe (Chipping) - - - - p. 22
Yarmouth (Great) - - - - - p. 22
York - - - - - - - - p. 22

WALES:

Beaumaris - - - - - - p. 23
Brecknock - - - - - - p. 23
Cardiff - - - - - - - p. 23
Carnarvon - - - - - - p. 23
Denbigh - - - - - - - p. 23
Haverfordwest - - - - - p. 23
Llanelly - - - - - - p. 23
Llantrissent - - - - - p. 24
Montgomery - - - - - - p. 24
Radnor - - - - - - - p. 24
Welchpool - - - - - - p. 24

N.B.—Answers have not been received from Shaftesbury, Carmarthen and Swansea.

41

A RETURN of the Number of PERSONS who have been admitted to the FREEDOM of the Cities and Boroughs in *England* and *Wales*, which returned MEMBERS to PARLIAMENT, in the Years 1833, 1834 and 1835; and of the Sum paid by each Person for STAMP DUTY on such Admission to the Freedom in each City and Borough.

ANDOVER.

THERE were seven persons admitted to the freedom of the borough of Andover in the years 1833 and 1834 (none admitted in the year 1835), and each person paid 3 *l.* for stamp duty on his admission.

26 August 1836. *H. Footner*, Town Clerk.

BANBURY.

NUMBER of persons admitted to their freedoms:—

In 1833	3.
1834	1.
1835	none.

Stamp duty paid on each admission, 3 *l.*

W. Walford, Town Clerk.

BARNSTAPLE.

1833:			
NUMBER of persons admitted	7.	Stamp duty paid by each	1 *l.*
Ditto	1.	Ditto	3 *l.*
1834:			
Ditto	16.	Ditto	1 *l.*
1835:			
Ditto	11.	Ditto	1 *l.*

22 August 1836. *Henry Drake*, Town Clerk.

BATH.

IN the year 1833, there were three persons admitted to the freedom of the city; in the year 1834, two persons; and in the year 1835, six persons; and the stamp duty paid on each of such admissions is 1 *l.*

13 August 1836. *P. George*, Town Clerk.

BEDFORD.

YEARS.	Number of Persons admitted.	Number paying Duty at £. 1. each.	Number paying Duty at £. 3. each.	Total Duty paid.
				£.
1833	10	8	2	14
1834	4	1	3	10
1835	2	2		2

16 August 1836. *Theed Pearse*, jun., Town Clerk.

BERWICK-UPON-TWEED.

YEARS.	Number of Persons admitted.	Sum paid by each Person.	Total Amount.
			£. s. d.
1833 - - - - -	29	1 *l.* each - -	29 - -
1834 - - - - -	23	ditto - -	23 - -
1835 - - - - -	21	ditto - -	21 - -
TOTAL - - -	73	- - - £.	73 - -

11 August 1836. *M. Jameson,* Town Clerk.

BEVERLEY.

1833	in right of birth or servitude - -	24.	By purchase -	5.
1834	- - - - ditto - - - -	34.	Ditto - -	5.
1835	- - - - ditto - - - -	71.	Ditto - -	2.
	TOTAL - - -	129	- - - -	12

The sum paid for stamp duty by each person admitted in right of birth or servitude, was 1 *l.*; and by each person on purchase, 3 *l.*

12 August 1836. *John Willis,* Town Clerk.

BOSTON.

YEARS.	Number of Persons admitted.	Stamp Duty on Admission.	
		At £. 3.	At £. 1.
1833 - - - - -	2	1	1
1834 - - - - -	3	2	1
1835 - - - - -	11	- - -	11

12 August 1836. *B. Kenrick,* Town Clerk.

BRIDGNORTH.

YEARS.	Number of Persons admitted to the Freedom of the Borough.	Amount of Stamp Duty paid by each Person admitted.	Total Amount of Stamp Duty paid.
		£.	£.
1833 - - - - -	3	1	3
1834 - - - - -	9	1	9
1835 - - - - -	103	1	103

13 August 1836. *John J. Smith,* Town Clerk.

BRIDGWATER.

Names of Free Burgesses.	WHEN ADMITTED.	Amount of Stamp Duty on Admission.
		£. s. d.
John Giles Toogood - - -	23 March 1833 - - -	3 - -
William Trevor - - -	- ditto - - - -	1 - -
Anthony Gapper - - -	- ditto - - - -	3 - -
Gabriel Stone Poole - - -	- ditto - - - -	1 - -
	In 1834 no admission granted.	
Henry Broadwood - - -	2 January 1835 - - -	3 - -
Francis Mountjoy Martyn - -	- ditto - - - -	3 - -
John Temple Leader - -	- ditto - - - -	3 - -
James Coles Parker - - -	11 May 1835 - - -	1 - -
Robert Joliffe Colthurst - -	- ditto - - - -	1 - -

Bridgwater is not a borough town in which freemen have a right to vote in the election of Members of Parliament.

19 August 1836. *Thomas Ford*, Town Clerk.

BRISTOL.

1 January to 31 December 1833:

Number admitted, 29 { of whom 25 paid for stamp duty - - 1 *l.*
— 4 - — - - - 3 *l.*

1 January to 31 December 1834:

Number admitted, 29 { of whom 22 paid for stamp duty - - 1 *l.*
— 7 - — - - - 3 *l.*

1 January to 31 December 1835:

Number admitted, 110 { of whom 107 paid for stamp duty - - 1 *l.*
— 3 - — - - 3 *l.*

BUCKINGHAM.

One individual only was admitted a freeman of this borough in 1833, and one in 1835; upon each admission a stamp duty of 3 *l.* was paid.

13 August 1836. *J. W. Cowley*, Town Clerk.

BURY SAINT EDMUNDS.

Only one person was admitted to his freedom in the borough of Bury Saint Edmunds in 1833, and the sum paid by him for stamp duty was 5 *l.*; in 1834, two were admitted who paid 5 *l.* each for stamp duty; and in 1835, no one was admitted. Of the two persons admitted in 1834, one of them was not entitled to vote, the freedom not being of the nature which conferred that privilege.

10 August 1836. *Timothy Richard Holmes*, Town Clerk.

CAMBRIDGE.

NAME OF FREEMAN.	Amount of Stamp Duty.	NAME OF FREEMAN.	Amount of Stamp Duty.
1833:	£.	1833:	£.
1. William Booth Yorke -	1	22. James Edmund Law -	3
2. John Adams - - -	1	23. Joseph Lawrence - -	3
3. Charles Balls - - -	1	24. David Matthew - -	3
4. Thomas Payne Ashby -	3	25. William Newby - -	3
5. John Harrison Angior -	3	26. John Palmer - -	3
6. William Bishop - -	3	27. Thomas Peach - -	3
7. Robert Barber - - -	3	28. Henry Rance - -	3
8. Edward Cory - - -	3	29. Thomas Stevenson -	3
9. John Davies - - -	3	30. Wm. Swann the elder -	3
10. Isaiah Deck - - -	3	31. Wm. Swann the younger	3
11. Benj. Cotton Etheridge -	3	32. John Swann - - -	3
12. Rowland Morris Fawcett -	3	33. Elliot Macro Smith -	3
13. Thos. Francis the younger -	3	34. James Peterson Twiss -	3
14. Thomas John Ficklin -	3	35. John Thorpe - - -	3
15. James Gotobed the younger	3	36. Thomas Tomson - -	3
16. Thomas Greef - - -	3	37. William Thrower - -	3
17. Henry Hazard - - -	3	38. Samuel Austin Turner -	3
18. Charles Pestell Harris -	3	39. Thomas Wicks - -	3
19. Francis Hopkins - -	3	40. Alexander Watford -	3
20. John Hatt - - -	3	41. John Edmund Wilson -	3
21. George Haslem - -	3	42. Charles Willimott -	3

1834:

Thomas Potter Sawers otherwise Amey - - - - - - - - 1*l.*

1835:

No person was admitted in this year.

Francis J. Gunning, Town Clerk.

CANTERBURY.

1833:

21 persons admitted by purchase; stamp duty on each admission - - 3*l.*
1 person admitted by gift; stamp duty - - - - - - - - 3*l.*
15 persons by birth, marriage and apprenticeship; stamp duty - - - 1*l.*

37

1834:

16 persons admitted by purchase; - -
13 by birth, marriage and apprenticeship; } stamps as above.

29

1835:

10 persons admitted by purchase; - -
70 by birth, marriage and apprenticeship; } stamps as above.

80

Total number of persons admitted in the years 1833, 1834 and 1835:

By purchase - - - - - - - - -	47
By gift - - - - - - - - -	1
By birth, marriage and apprenticeship - - -	98
	146

10 August 1836.

John Nutt, Town Clerk.

CARLISLE.

Number of persons admitted to the freedom in 1833 - - - one.
— 1834 - - - one.
— 1835 - - - four.

£. 1. on admission to the freedom, and 1 *l.* on the previous admission to the guild or fraternity to which he belonged.

16 August 1836. *W. Nanson,* Town Clerk.

CHESTER.

Number of persons admitted in 1833 - - six { four - 3 *l.*, two - 1 *l.* }
Number of persons admitted in 1834 - - five { one - 3 *l.*, four - 1 *l.* }
Number of persons admitted in 1835 - eleven { nine - 3 *l.*, two - 1 *l.* }
Amount of stamp duty paid by each person on his admission.

Frickett Maddock, Town Clerk.

CHICHESTER.

Year 1833: number of persons - - - - - - one; stamp duty 3 *l.*
1834 — - - - - - - - - none.
1835 — - - - - - - - none.

11 August 1836. *James Powell,* Town Clerk.

CHIPPENHAM.

In the year 1833, there were three persons admitted to the freedom of this borough; in the year 1834, none; and in the year 1835, four; and that the sum of 3 *l.* was paid by each person for stamp duty on such admission.

11 August 1836. *William Wilmot,* Town Clerk.

CHRISTCHURCH.

There are no persons entitled to the freedom of the borough of Christchurch: the burgesses are nominated and elected by the mayor and burgesses of the borough. The stamp duty paid on the admission of a burgess is 3 *l.*

Ringwood, 11 August 1836. *C. Husbine,* Town Clerk.

COLCHESTER.

The number of persons admitted to the freedom in 1833 was five. The sum paid for stamp duty on four of these admissions was 1 *l.*, and on the other 3 *l.*

The number of persons admitted to the freedom in 1834 was seven; the sum paid for stamp duty on each of these admissions was 1 *l.*

The number of persons admitted to the freedom in 1835 was 27; the sum paid for stamp duty on each of these admissions was 1 *l.*

13 August 1836. *Frederick B. Philbrick,* Town Clerk.

COVENTRY.

Admissions in the year 1833 - - - - - - - - -	22
Ditto - - - 1834 - - - - - - - - -	51
Ditto - - - 1835 - - - - - - - - -	331
	404

12 August 1836. *Thomas Ball Houghton,* Town Clerk.

DARTMOUTH.

In the year 1833 the number admitted was	27
— 1834	6
— 1835	6
	39

The total number admitted in those years was 39, and a duty of 3 *l.* was paid on each of such admissions, as appears by the records of the borough.

This return should have been made immediately on the receipt of your letter, had it not been necessary for me to have seen the former town-clerk (who has been absent) before I could correctly make it.

31 January 1837. *W. Prout*, Town Clerk.

DEAL.

Number of persons admitted freemen in 1833, 10; seven at 3 *l.* stamp duty; three at 1 *l.* ditto.

In 1834, four; three at 3 *l.* ditto; one at 1 *l.* ditto.

In 1835, one; at 1 *l.* ditto.

12 August 1836. *B. Hulk*, Town Clerk.

DERBY.

1833, none was admitted.

1834, one; 3 *l.* paid for stamp duty; 10 at 1 *l.* each paid for stamp duty.

1835, two; 3 *l.* each paid for stamp duty; 41 at 1 *l.* each paid for stamp duty.

B. T. Balguy, Town Clerk.

DEVIZES.

In the year 1833	6
— 1834	4
— 1835	6
Total	16

A stamp duty of 3 *l.* was paid upon each admission.

11 August 1836. *W. W. Salmon*, Town Clerk.

DORCHESTER.

Only one person has been admitted to the freedom of this borough in the years 1833, 1834 and 1835, and upon his admission the stamp duty of 3 *l.* was paid.

16 December 1836. *T. Stone*, Town Clerk.

DOVOR.

	Total Number.	Stamp Duty of	
		£. 1.	£. 3.
1833	24	22	2
1834	26	20	6
1835	72	70	2

12 August 1836. *George William Ledger*, Town Clerk.

DROITWICH.

There have been but three admissions during the years 1833, 1834 and 1835. In 1832 there were two burgesses admitted; that is to say, William Henry Ricketts, of Droitwich, esq., and the Rev. John Topham of the same place. I send this information thinking it probable it may be of use: generally the admissions here have been very few.

Extract from book of admission for the borough of Droitwich for burgesses:

Richard Frances, of Droitwich, in the county of Worcester, esq., elected a burgess, and admitted 30th September 1833; stamp, 3 *l.*

Thomas Taylor Vernon, of Hanbury-hall, in the county of Worcester, esq., admitted the same day as above; stamp, 3 *l.*

Thomas Henry Cookes, of Bentley-house, in the county of Worcester, esq., admitted same time; stamp, 3 *l.*

The foregoing are the whole of the burgesses admitted in 1833, 1834 and 1835.

11 August 1836. *Samuel Tombs*, jun., Town Clerk.

DURHAM.

Number of persons admitted to the freedom in 1833, 19; 1834, 27; 1835, 32: Total, 78. Stamp duty, 1 *l.* each.

J. Hutchinson, Town Clerk.

EVESHAM.

1833, two persons admitted; stamp duty, 1 *l.* each; paid 2 *l.*
1834, five persons admitted; stamp duty, 1 *l.* each; paid 5 *l.*
1835, three persons admitted; stamp duty, 1 *l.* each; paid 3 *l.*

17 August 1836. *James Taylor*, Town Clerk.

EXETER.

Date of Admission.	Names of Freemen.	Right in which admitted.	Sum paid for Duty.
			£.
May 13 - 1833	Joseph Cuthbertson - - - -	order - -	3
July 6 - -	William Carwithen, D.D. - - -	order - -	3
— 29 - -	John Norton the younger - -	apprenticeship	1
September 23 -	John Clench the younger - -	order - -	3
— - -	William Lendon the younger - -	order - -	3
October 12 -	The Hon. Sir John Patteson, knight	order - -	3
— - -	Sir Robert Harry Inglis, bart., M.P.	order - -	3
— - -	James Coleridge, esq. - - - -	order - -	3
November 25 -	Robert Cross - - - - -	apprenticeship	1
— 27 -	Thomas Shapter, M.D. - - -	order - -	3
— - -	James Jones Tanner - - -	order - -	3
January 22, 1834	Robert Suxpitch Carter - - -	order - -	3
— - -	Burne Gurney - - - -	order - -	3
February 1 -	William Henry Besly - - -	order - -	3
— 15 -	Samuel Collyns Walkey - - -	order - -	3
— - -	Samuel Kingdon the younger - -	order - -	3
— - -	Richard Coker Tozer - - -	order - -	3
— - -	John Hull Terrell - - - -	order - -	3
March 31 - -	Thomas Norris - - - - -	order - -	3
June 14 - -	John William Harris - - -	privilege -	1
July 21 - -	Rev. Abraham Thomas Rogers Vicary	heirship -	1
August 23 - -	Edward Divett, esq., M.P. - -	order -	3
September 20 -	John Rouse - - - - -	heirship -	1
— 22 -	Henry Hooper - - - -	order - -	3
— - -	John Squance - - - - -	order - -	3
February 7, 1835	Thomas Floud the younger - -	privilege -	1
— 21 -	George Turner - - - -	heirship -	1
April 27 - -	George William Turner - - -	heirship -	1
— - -	Nicholas John Williams - - -	privilege -	1
May 16 - -	Rev. William Rous Ellicombe - -	heirship -	1

Date of Admission.	Names of Freemen.	Right in which admitted.	Sum paid for Duty.
			£.
June 1 - 1835	Charles May Coldridge - - -	apprenticeship	1
— - - -	George Coldridge - - - -	apprenticeship	1
— - - -	John Martyn Fisher - - -	apprenticeship	1
— 13 - -	William Larkworthy - - -	apprenticeship	1
— - - -	James Nicholls - - - -	apprenticeship	1
— 20 - -	Thomas William Gray - - -	heirship -	1
— - - -	Francis Newman Rogers, esq. - -	order - -	3
July 4 - -	Frederick Sanders - - - -	privilege -	1
— - - -	William Gay - - - - -	heirship -	1
— - - -	Thomas Turner - - - -	apprenticeship	1
— 18 - -	William Newton Goodridge - -	apprenticeship	1
— - - -	George Chapple - - - -	apprenticeship	1
— 27 - -	James Channon - - - -	apprenticeship	1
— - - -	William White - - - -	apprenticeship	1
— - - -	Edward Johns - - - -	apprenticeship	1
August 17 -	Samuel Commin - - - -	apprenticeship	1
September 26 -	John Jeffries Gale - - - -	heirship -	1

SUMMARY.

Total number of freemen admitted in 1833, 11. Total amount of duty, 29 *l.*
Total number of freemen admitted in 1834, 14. Total amount of duty, 36 *l.*
Total number of freemen admitted in 1835, 22. Total amount of duty, 24 *l.*

John Gidley, Town Clerk.

EYE.

No person admitted to the freedom of this borough in 1833.

Two persons admitted in 1834; the one paid 3 *l.* and the other paid 1 *l.* stamp duty on such admission.

Two persons admitted in 1835, who paid each 1 *l.* stamp duty on such admission.

10 August 1836. *Edgar Chenery*, Town Clerk.

GLOUCESTER.

YEARS.	Number admitted by Vote of Common Council, who paid 3 *l.* for each Stamp.	Number admitted by Birth or Servitude, who paid 1 *l.* each for Stamp.	Number admitted since the passing of the Municipal Corporation Act, who paid nothing for Stamp.	Total Number admitted.	Total paid for Stamps.
					£.
1833 - -	7	11	- - -	18	32
1834 - -	9	18	- - -	27	45
1835 - -	- - -	44	2	46	44

Henry H. Wilton, Town Clerk.

GRANTHAM.

NUMBER of persons admitted in 1833 - - - - - - 3.
— 1834 - - - - - - 6.
— 1836 - - - - - - 14.

Each person paid the 1 *l.* stamp duty.

10 August 1836. *W. Ostler*, jun., Town Clerk.

GRIMSBY.

NUMBER of persons admitted in 1833 - - - - - none.
— 1834 - - - - - 2.
— 1835 - - - - - 20.

Sum paid by each person for stamp duty on admission was 1 *l.*

12 August 1836. *George Babb*, Town Clerk.

GUILDFORD.

NUMBER of persons admitted in 1833 - - - - - - 4.
— 1834 - - - - - - 3.
— 1835 - - - - - - 3.

Sum paid for stamp duty by each person on such admission was 1 *l.*

Joseph Hockley, Town Clerk.

HEREFORD.

THE number of persons admitted by gift or purchase in 1833, was - - - 7
(Each person paid a stamp duty of 3 *l.* on his admission.)

The number of persons admitted in right of birth, servitude or marriage in the same year, was - - - - - - - - - - - - 1
(On which admission a stamp duty of 1 *l.* was paid.)

The number of persons admitted by gift or purchase in 1834, was - - - 7
(Each person paid a stamp duty of 3 *l.* on his admission.)

The number of persons admitted in right of birth, servitude or marriage in the same year, was - - - - - - - - - - - - 3
(Each person paid a stamp-duty of 1 *l.* on his admission.)

The number of persons admitted by gift or purchase in 1835, was - - - 1
(On which admission a stamp duty of 3 *l.* was paid.)

The number of persons admitted in right of birth, servitude or marriage in the same year, was - - - - - - - - - - - - 25
(Each person paid a stamp duty of 1 *l.* on his admission.)

Total number of persons admitted to the freedom of the city in the above-mentioned years - - - - - - 44

27 August 1836. *Richard Johnson*, Town Clerk.

HERTFORD.

Names of Freemèn admitted.	Amount of Duty paid on Admission.	Names of Freemen admitted.	Amount of Duty paid on Admission.
1833:	£.	1834—*continued.*	£.
Thomas Wing - - -	3	William Lewis - - -	3
James Skeggs - - -	1	John Adams Cater - -	3
Thomas Wilkinson - - -	3	John Dimsey - - -	1
William George Bentley - -	3	William Row - - -	1
Thomas Taylor - - -	3	George Folkard - - -	3
William Turner - - -	3	Thomas Harris - - -	3
Brian Charles Mortlo - -	3	James Dear - - - -	3
1834:		1835:	
Robert Cocks - - - -	1	Francis Searle - - -	1
Thomas Cousins - - -	1	Joseph Osborne - - -	3
William Gray - - - -	1	Cordwell Westrope - -	3
William Field - - -	1	Thomas M'Lorinan - -	1
John Shephard Mayfield - -	3	Robert Nunn - - -	1

13 August 1836. *Philip Longmore*, Town Clerk.

HULL.

Number admitted in 1833.	Sums paid by each for Stamp Duty.	Number admitted in 1834.	Sums paid by each for Stamp Duty.	Number admitted in 1835.	Sums paid by each for Stamp Duty.
10	7 at 1 *l.* 3 at 3 *l.*	13	12 at 1 *l.* 1 at 3 *l.*	32	32 at 1 *l.*

21 December 1836. *George Codd*, Town Clerk.

HUNTINGDON.

Freemen's Roll.

YEARS.	BIRTH.	Purchase.	STAMP DUTY.
			£. s. d.
1833	1		1 – –
1833		1	3 – –
1834	1		1 – –
1835	2		2 – –
1835		2	6 – –
		£.	13 – –

Geoffrey Maule, Town Clerk.

HYTHE.

Number of persons admitted in 1833, was six, at 3 *l.* each; in 1834, one, at 1 *l.*; in 1835, one, at 1 *l.*, and 12 at 3 *l.* each.

IPSWICH.

Number of persons admitted in 1833, was 14, who paid 1 *l.* each for stamp duty.
— 1834 – 4 — 1 *l.* - ditto.
— 1835 { – 20 — 1 *l.* - ditto.
– 1 by presentation, who paid 3 *l.* for ditto.

15 August 1836. *S. A. Notcutt*, jun., Town Clerk.

LANCASTER.

YEARS.	NUMBER.	Amount of Stamp Duty paid by each Person.	Total Amount.
			£. s. d.
1833	19	13 paid 1 *l.*, & 6, 3 *l.* each	31 – –
1834	17	15 paid 1 *l.*, & 2, 3 *l.* each	21 – –
1835	42	All of them paid 1 *l.* each	42 – –
	78	£.	94 – –

John Higgin, jun., Town Clerk.

LAUNCESTON.

Number of persons admitted was 12, and they were all admitted in the year 1834; the stamp duty paid by them was 36 *l.*, being 3 *l.* on each admission.

12 August 1836. *Charles Gurney*, Town Clerk.

LEICESTER.

1833	38 persons;	Stamp duty	1 *l.*	each.
1833	11 —	ditto	3 *l.*	—
1834	42 —	ditto	1 *l.*	—
1834	8 —	ditto	3 *l.*	—
1835	192 —	ditto	1 *l.*	—
1835	3 —	ditto	3 *l.*	—

10 August 1836. *Samuel Stone*, Town Clerk.

LEOMINSTER.

No freemen admitted.

Two persons were admitted capital burgesses in the year 1834, who each paid 3 *l.* for stamp duty on such admission.

H. Milnes, Town Clerk.

LICHFIELD.

Number of persons admitted in 1833	8.
— 1834	6.
— 1835	2.
Amount paid by each for stamp duty	1 *l.*

Charles Simpson, Town Clerk.

LINCOLN.

In 1833	12	persons were admitted.
1834	8	—
1835	42	—

The stamp duty paid by each of the persons so admitted was 20 *s.*

10 August 1836. *R. Mason*, Town Clerk.

LISKEARD.

The books and papers relating to the corporation of this borough, and which have been delivered to me as town clerk, not containing any entries of the freemen admitted in the years 1833, 1834 and 1835, I have applied to the late deputy town-clerk, who has informed me that although several persons were nominated to their freedom during those years, yet that none were admitted to it, in consequence of their refusal to pay the charge for the stamp necessary to make their admissions legal. It appears from his statement that direct applications were made to the different persons nominated for payment of the stamp duties, with notices that there would be no admissions unless the duties were paid, in consequence of a threat from the Stamp-office to enforce the penalties for neglect of doing it. The late deputy town-clerk states that all the freemen returned in the list as voters for the borough have been duly admitted on stamps, and that entries of their admissions are placed or entered in a book, but that he does not know where to find it at present.

11 August 1836. *Matthew Austis.*

LIVERPOOL.

Number of persons admitted to the freedom in the year 1833	23
— 1834	25
— 1835	158
Total number of persons admitted in the above three years	206

Of this number, 13 persons, being honorary freemen, paid on their admissions a stamp duty of 3 *l.* each; and the remaining 193, being freemen by birth or servitude, paid a stamp duty on their admission of 1 *l.* each.

G. William Crooke, Town Clerk.

LONDON.

			£.
Admitted in the year 1833:			
By patrimony	163	at 1 *l.* each	163
Servitude	289	at 1 *l.* —	289
Redemption or purchase	226	at 3 *l.* —	678
Admitted in the year 1834:			
By patrimony	158	at 1 *l.* —	158
Servitude	313	at 1 *l.* —	313
Redemption or purchase	192	at 3 *l.* —	576
Admitted in the year 1835:			
By patrimony	169	at 1 *l.* —	169
Servitude	297	at 1 *l.* —	297
Redemption or purchase	321	at 3 *l.* —	963
			£. 3,606

Note.—The above amount is exclusive of similar sums paid on the admission of the several parties to the freedom of the companies to which they respectively belonged previous to their admission to the freedom of London, with the exception of 157 persons who were admitted to the freedom by purchase in the year 1835, without the intervention of such companies, in pursuance of the resolutions of the Court of Common Council of the 17th and 19th March 1835.

8 September 1836. *B. W. Scott*, Clerk of the Chamber.

LUDLOW.

YEARS.	Number.	NAMES.	Amount of Stamp Duty paid on Admission.
			£.
1833	1	Gilbert Salwey	1
—	2	Humphry Salwey	1
—	3	Erasmus Salwey	1
—	4	Edward Hodson, junior	1
—	5	David Lewis	3
—	6	James Davies	3
—	7	Benjamin Urwick	3
—	8	Richard Marston	3
1834	1	Francis Massey	3
—	2	James Baines	3
—	3	John Williams, junior	1
1835	1	Horatio Russell	1
—	2	William Harding	1
—	3	James Harding, junior	1

14 December 1836. *Wm. Downes*, Town Clerk.

LYME REGIS.

Freemen admitted in	1833	5	stamps on admission,	3 *l.* each.
—	1834	2	ditto	3 *l.* and 1 *l.*
—	1835	1	ditto	1 *l.*

16 August 1836. *H. F. Waring*, Town Clerk.

LYMINGTON.

Number of freemen admitted in	1833	none.
—	1834	none.
—	1835	2.

Each of whom paid 3 *l.*, the stamp duty, on admission.

James Brown, Town Clerk.

KING'S LYNN.

Number of persons admitted in	1833	1	duty paid,	3 *l.* each.
—	1833	7	—	1 *l.* —
—	1834	2	—	3 *l.* —
—	1834	5	—	1 *l.* —
—	1835	20	—	1 *l.* —

Fred. Lane, Town Clerk.

MAIDSTONE.

Number of persons admitted in	1833	12.
—	1834	17.
—	1835	20.

The sum paid by each person for stamp duty on such admission, 1 *l.*

Clem. T. Smythe, Town Clerk.

MALDON.

				£.
Number admitted in the year 1833:				
Honorary freemen	1	duty paid		3
In right of birth or servitude	56	—		56
Admitted in the year 1834:				
Honorary freemen	2	—		6
Right of birth	1	—		1
Admitted in the year 1835:				
Honorary freemen	1	—		3
Right of birth or servitude	80	—		80
				£. 149

W. Codd, Town Clerk.

MALMSBURY.

Number of persons admitted in	1833	6.
—	1834	10.
—	1835	9.

No stamp duty is paid on their admission, nor have they any vote for Members of Parliament in consequence thereof.

11 August 1836. *Thomas Lewis*, Alderman.

MARLBOROUGH.

Number of persons admitted to the freedom was four. Sum paid for duty, 3 *l.* each.

Thomas B. Merriman, Town Clerk.

MONMOUTH.

Only one person was admitted to the freedom of this borough during the above period, and the stamp duty paid thereon was 3 *l.* 1 *s.*

15 December 1836. *Thos. A. Williams*, Town Clerk.

MORPETH.

Number of persons admitted in	1833	none.
—	1834	none.
—	1835	19.

The sum of 1 *l.* was paid by each person in his admission to the freedom of the said borough.

12 August 1836. *William Woodman*, Town Clerk.

NEWCASTLE-UNDER-LYME.

Number of persons admitted in	1833	19.
—	1834	23.
—	1835	46.

Stamp duty paid by each of such persons, 1 *l.*

11 August 1836. *T. Fenton*, Town Clerk.

NEWCASTLE-UPON-TYNE.

Number of persons admitted in	1833	72
—	1834	48
—	1835	94
Total number of persons admitted in the years 1833, 1834 and 1835		214

The sum paid by each person on his admission to the freedom was 1 *l.*

13 August 1836. *John Clayton*, Town Clerk.

NEWPORT.

No person was admitted to the freedom of the borough in the years 1833 and 1835; nine persons were admitted in the year 1834 to such freedom, each of whom paid a stamp duty of 3 *l.* on his admission.

19 January 1837. *Thomas Phillips*, jun., Town Clerk.

NEWPORT, ISLE OF WIGHT.

Number of persons admitted in	1833	3.
—	1834	none.
—	1835	none.

Stamp duty, 3 *l.* each.

26 January 1837. *W. Healey*, Town Clerk.

NORTHAMPTON.

NUMBER of persons admitted in 1833 - - 27 - - stamp-duty { 10, at 3 *l.* each. 17, at 1 *l.* —

— 1834 - - 18 - - — { 6, at 3 *l.* — 12, at 1 *l.* —

— 1835 - - 16 - - — { 2, at 3 *l.* — 14, at 1 *l.* —

Theophilus Jeyes, Town Clerk.

NORWICH.

Number of Persons admitted.	——	By Birth and Servitude.	Honorary Freemen.	By Purchase.	Stamp Duty paid by each Person.	TOTAL AMOUNT of DUTY. 1833.	1834.	1835.
					£.	£.	£.	£.
64	Persons admitted in 1833, viz.	48	- -	- -	1	48		
		- -	1	- -	3	3		
		- -	- -	15	3	45		
41	Persons admitted in 1834, viz.	40	- -	- -	1	- -	40	
		- -	- -	1	3	- -	3	
38	Persons admitted in 1835, viz.	33	- -	- -	1	- -	- -	33
		- -	3	- -	3	- -	- -	9
		- -	- -	2	3	- -	- -	6
143	Total of persons admitted.				£.	96	43	48
								43
								96
					Total Duty in three years - - £.			187

25 January 1837. *John R. Staff*, Town Clerk.

NOTTINGHAM.

YEARS.	Admitted by Right.	Paid by each.	Admitted by Gift.	Paid by each.	Total admitted.
		£.		£.	
1833 - - -	47	1	3	3	50
1834 - - -	36	1	3	3	39
1835 - - -	69	1	2	3	71

11 August 1836. *H. Enfield*, Town Clerk.

OXFORD.

I HAVE made a careful search in our books, and find that the number of persons admitted to the freedom of this city, which returned Members to Parliament, in the years 1833, 1834 and 1835, was 82; of which number 28 were admitted by Act of Council to enable them to carry on trade, each of whom paid a stamp duty of 3 *l.* The remaining number 54 were admitted in right of birth and apprenticeship, who paid a stamp duty of 1 *l.* each.

19 December 1836. *Thos. Roberson*, Town Clerk.

PLYMOUTH.

	Number of Persons admitted to the Freedom, who have each paid a Stamp Duty of 3 *l.*	Number of Persons admitted to the Freedom who have each paid a Stamp Duty of 1 *l.*	Total Number of Persons admitted to the Freedom.
In the Year 1833 -	6	- - - -	6
- 1834 -	6	3	9
- 1835 -	- - - -	1	1

14 December 1836. *Charles C. Whiteford,* Town Clerk.

PORTSMOUTH.

Number of persons admitted to the freedom :—

In 1833 - - - - - - - - - - 46
In 1834 - - - - - - - - - - none.
In 1835 - - - - - - - - - - none.

The stamp duty of 3 *l.* on each admission was not, in these instances, paid by the party admitted to the freedom of the borough, but defrayed by the corporation.

17 December 1836. *John Howard,* Town Clerk.

PRESTON.

In the year 1833 - - - - 4 persons admitted.
- 1834 - - - - 2 —
- 1835 - - - - none.

And the stamp duty paid by each person on his admission was 3 *l.*

Richard Palmer, Town Clerk.

READING.

In the year 1833 - - 3 admissions - - 6 *l.* stamp duty on each, being double duty.
- 1834 - - 2 - - - 3 *l.* stamp duty on each.
- 1835 - - 2 - - - 3 *l.* - - ditto.

Note.—The right of voting in the said borough for Members of Parliament is not in freemen, but in certain of the inhabitants paying scot and lot, and in those persons who are qualified under the Reform Act.

13 August 1836. *J. J. Blandy,* Town Clerk.

EAST RETFORD.

In the year 1833, four persons were admitted to the freedom of the borough; three of whom paid the sum of 1 *l.* each for the stamp duty on their admission, and the other the sum of 3 *l.* on his admission.

There were no admissions in the years 1834 and 1835.

17 September 1836. *W. Newton,* Town Clerk.

RIPON.

In the year 1833 no person was admitted.

In the year 1834 no person was admitted; but, in the year 1835, the following persons were admitted to the freedom of the borough; viz.

Date of Admission.	Names of Freemen.	How admitted.	Stamp Duty paid.
			£. s. d.
31 January 1835	Chas. Judson the younger	by birth and patrimony -	1 – –
Same day -	James Henry Britain -	the same - - -	1 – –
Same day -	George Morton - -	the same - - -	1 – –
Same day -	Charles Mason - -	on payment of a fine of 5 *l.*	3 – –

6 February 1837. *Richard Nicholson,* Town Clerk.

ROCHESTER.

In 1833, two persons were admitted, who paid on their admissions a stamp duty of 1 *l.* each, and one person, who paid on his admission a stamp duty of 3 *l.*

In 1834, six persons were admitted, who paid on their admissions a stamp duty of 1 *l.* each.

In 1835, 24 persons were admitted, who paid on their admissions a stamp duty of 1 *l.* each.

11 August 1836. *D. B. Lewis*, Town Clerk.

RYE.

In the year	1833	2 persons admitted	-	paid 3 *l.* duty.
–	1834	8 —	-	paid 3 *l.* duty.
		1 —	-	paid 1 *l.* duty.
–	1835	2 —	-	paid 3 *l.* duty.

10 August 1836. *Thos. Procter*, Town Clerk.

ST. ALBANS.

In the year 1833 there was one admission only, with a stamp duty of 3 *l.* paid thereon.

In the year 1835 there were three admissions, with a stamp duty of 3 *l.* each; and in the same year there were nine other admissions, with a stamp duty of 1 *l.* on each admission, which were paid by each party admitted.

18 August, 1834. *Thomas Ward Blagg*, Town Clerk.

SANDWICH.

Number of persons admitted in 1833, none; in 1834, four; in 1835, six. Sum paid by each person for stamp duty, 1 *l.*

T. Lyddon Surrage, Town Clerk.

NEW SARUM.

Number of persons admitted in 1833, two; in 1834, one; in 1835, none. Sum paid by each for stamp duty, 3 *l.*

Matthew Thomas Hodding, Town Clerk.

SCARBOROUGH.

Number of persons admitted in the year 1833, one; in 1834, one: stamp duty paid by each person 1 *l.* In 1835, two; 3 *l.* paid for stamp duty on one admission, and 1 *l.* paid for stamp duty on the other admission.

The above return is correct, as witness my hand this 15th day of August 1836.

John Uppleby, Town Clerk.

SHREWSBURY.

Persons admitted to the freedom of the said borough, in right of birth and descent, upon which a stamp duty of 1 *l.* each was paid:

	£.	s.	d.
In 1833 - - - 6 persons - - - - - - - -	6	–	–
In 1834 - - - 3 persons - - - - - - - -	3	–	–
In 1835 - - - 69 persons - - - - - - - -	69	–	–
Persons admitted to the freedom of the said borough in right of servitude, upon which a stamp duty of 1 *l.* each was paid:			
In 1834 - - - 2 persons - - - - - - - -	2	–	–
In 1835 - - - 3 persons - - - - - - - -	3	–	–
Persons admitted to the freedom of the said borough in right of birth within the town of Shrewsbury, upon which a stamp duty of 1 *l.* each was paid, but which does not now confer a right to vote for Members:			
In 1834 - - - 1 person - - - - - - - -	1	–	–
In 1835 - - - 5 persons - - - - - - - -	5	–	–
Persons admitted to the freedom of the said borough as nominees of the mayor, according to a custom within the said borough, upon which a stamp duty of 3 *l.* each was paid, but which does not confer a right to vote for Members:			
In 1833 - - - 1 person - - - - - - - -	3	–	–
In 1834 - - - 2 persons - - - - - - - -	6	–	–
Total amount of duty paid - - £.	98	–	–

Total amount of persons admitted, 92.

12 August 1836. *William Cooper*, Town Clerk.

SOUTHAMPTON.

NUMBER of persons admitted in the year 1833, one; in 1834, six; in 1835, one. Stamp duty paid on each admission, 3 *l.*

12 August 1836. *Thomas Ridding*, Town Clerk.

STAMFORD.

PERSONS admitted in the years 1833, 1834 and 1835, and of the sum paid by each person for Stamp Duty on such admission.

NAMES.	Date of Admission.	Sum paid by each Person for Stamp Duty.
		£. s. d.
Finch, George	29 August 1833	3 — —
Hinds, Joseph	10 October —	1 — —
Horman, James	10 October —	1 — —
Norris, Thomas	29 August —	3 — —
Smith, William	10 October —	1 — —
Simpson, Octavius Nowlan	10 October —	1 — —
Simpson, Thomas	10 October —	1 — —
Scholes, James	10 October —	1 — —
Althorp, James	28 August 1834	1 — —
Britton, John	28 August —	3 — —
Cliffe, Thomas	28 August —	1 — —
Chester, Edmund	28 August —	3 — —
Collins, Charles	9 October —	3 — —
Gray, Thomas	9 October —	1 — —
Horden, William Rear	28 August —	1 — —
Hayes, Henry	9 October —	3 — —
Manton, George	28 August —	3 — —
Norton, Noah	9 October —	3 — —
Reynolds, Richard	9 October —	1 — —
Spencer, Charles Francis	9 October —	1 — —
Standwell, Thomas	9 October —	3 — —
Williams, William	28 August —	3 — —
Butt, Francis, jun.	27 August 1835	1 — —
Boyall, John Thomas	27 August —	1 — —
Barlow, Thomas Wright	27 August —	1 — —
Brown, Robert	27 August —	1 — —
Brown, Edward	27 August —	1 — —
Clarke, Thomas	27 August —	1 — —
Groom, George	27 August —	1 — —
Horden, Thomas	27 August —	1 — —
Hunt, William Askren	27 August —	1 — —
Haynes, Robert Boughton	27 August —	1 — —
Jelley, Thomas	27 August —	1 — —
Lumby, Isaac	27 August —	1 — —
Lunn, William	27 August —	1 — —
Mills, Rev. Thomas	27 August —	1 — —
Pearson, Robert Leek	27 August —	1 — —
Roden, John, jun.	27 August —	1 — —
Richardson, Bartholomew	27 August —	1 — —
Richardson, Charles	27 August —	1 — —
Richardson, Samuel	27 August —	1 — —
Simpson, Charles	27 August —	1 — —
Stimpson, William	27 August —	1 — —
Forkington, John	27 August —	1 — —
White, William	27 August —	1 — —
Yates, John	27 August —	1 — —

SUDBURY.

NUMBER of persons admitted to the freedom, in 1833, 25; in 1834, 21; in 1835, 13. The sum paid by each person for stamp duty on such admission was 1 *l.*

10 August 1836. *Edmund Stedman*, Town Clerk.

TEWKESBURY.

ONLY one person was admitted to the freedom of this borough during the years 1833, 1834 and 1835, and the amount of stamp duty paid on his admission was 1 *l.*

22 August 1836. *Joshua Thomas*, Town Clerk.

TIVERTON.

I TRANSMIT the names and dates of admission of the gentlemen elected into the Tiverton corporation during the year 1834. None were admitted from the 12th February 1831 till the year 1834, and none subsequently to that year.

Whether the gentlemen of the late corporation can be considered as freemen I will not venture an opinion.

All those elected previously to March 1831, were returned by the late town clerk, as freemen on the list of voters for Members of Parliament, and I have this year caused their names to be again affixed against the door of the Town-hall as freemen, in compliance with the usage since the Reform Act. We have no other freemen of this borough who were entitled to vote as freemen for Members of this borough, such election being limited to the corporators.

It appears to me that such of the late corporators as were elected previously to March 1831, ought to be returned by the overseers under form No. 2, in Schedule (I.) of the Reform Act, and not by the town clerk as freemen of the borough.

All the gentlemen of the late corporation are, I believe, 10 *l.* householders; therefore, if not freemen, would be entitled to votes for Members for the borough as such 10 *l.* householders, independently of the 32d, 33d & 44th sections of the Reform Act.

Dates of Admission.	NAMES.
10 February 1834	Peter Taylor Roberton, esq.
10 February 1834	Henry Solly Hodges, esq.
15 March 1834	Herman Storm May, surgeon.
14 April 1834	John Were Clarke, esq.
26 August 1834	Walter Hugo Reed, surgeon.
4 November 1834	Michael Brien, solicitor.

The stamp duty paid on each admission was 3 *l.*

13 August 1836. *T. Hellings*, Town Clerk.

TOTNES.

THE number of persons admitted in 1833, one; 1834, 38; 1835, none; and each person paid for stamp duty on such admission the sum of 3 *l.*

17 August 1836. *George Farwell*, Town Clerk.

USK.

THERE has been only one person admitted to the freedom of the borough of Usk in the years 1833, 1834 and 1835, and the sum paid by such person for stamp duty on such admission was 3 *l.*

10 August 1836. *Alexander Jones*, Recorder.

WELLS.

EXCEPT as to the burgesses admitted by the former corporation, the town clerk has nothing whatever to do with the admission of persons to the freedom of this borough, nor is there any register of their admission deposited with me as such.

I have, however, although not within my province, searched the admissions of the several trading companies or guilds, which is the mode of admission to the freedom within this borough, and from these and the old corporation books the following return is made.

Number of burgesses admitted in 1834 by the corporation, and which was for the purpose of his being chosen to the then common council, one; stamp duty, 3 *l.*

Persons admitted to their freedom in the trading companies.

In the year 1833, two; 1834, 17; 1835, six: stamp duty, 1 *l.* each.

21 January 1837. *Robert Davies*, Town Clerk.

WENLOCK.

Number of persons in 1833	8		at 1 *l.* each.
Ditto - - - 1834	2		at 1 *l.* each.
Ditto - - - 1835	30		at 1 *l.* each.
Ditto - - - 1835	1		at 3 *l.*

11 August 1836. *H. Hinton*, Town Clerk.

WESTBURY.

In the year 1833, there were five new burgesses admitted in this borough; the stamp duty on each admission amounted to 3 *l.* No admissions have since taken place.
There are no freemen belonging to this borough.

22 August 1836. *Henry Pinniger*, Steward.

WINCHESTER.

Number of freemen admitted in 1833, one; 1834, 16; 1835, none.
The stamp duty payable on admission was 3 *l.* each.

10 August 1836. *Charles Bailey*, Town Clerk.

NEW WINDSOR.

Number of persons admitted in 1833, none; 1834, three; 1835, none.

N.B.—The stamp duty of 3 *l.* on each of the above admissions was paid by the corporation, not by the individuals.

12 August 1836. *John Secker*, Town Clerk.

WORCESTER.

		£.
Number of persons admitted in 1833,	95, who paid 1 *l.* each	95
Ditto - - - - - —	3, who paid 3 *l.* each	9
Ditto - - - - 1834,	11, who paid 1 *l.* each	11
Ditto - - - - - —	1, who paid 3 *l.*	3
Ditto - - - - 1835,	246, who paid 1 *l.* each	246
Ditto - - - - - —	1, who paid 3 *l.*	3

John Hill, Town Clerk.

CHEPPING WYCOMBE.

There were two persons admitted to the freedom for the years 1833, 1834 and 1835, in this borough, and the stamp duty paid by such two persons was 3 *l.* for each admission.

10 August 1836. *John Parker*, Town Clerk.

GREAT YARMOUTH.

Number of persons admitted in the years 1833, 1834 and 1835, 120; amount of stamp duty paid by each, 20 *s.*

10 August 1836. *James Tower*, Town Clerk.

YORK.

In 1833, 26 persons were admitted of whom 22 paid 1 *l.* each for stamp duty, and four paid 3 *l.* each for ditto. Total paid for stamp duty, 34 *l.*

In 1834, 50 persons were admitted; of whom 30 paid 1 *l.* each, and 20 paid 3 *l.* each. Total paid for stamp duty, 90 *l.*

In 1835, 59 persons were admitted; of whom 50 paid 1 *l.* each, and nine 3 *l.* each. Total paid for stamp duty 77 *l.*

15 August 1836. *Robert Davies*, Town Clerk.

WALES.

BEAUMARIS.

In the year 1833, there were two persons admitted to the freedom of the borough of Beaumaris, as chief burgesses, and a stamp duty of 3 *l.* was paid upon each of such admissions.

Since the year 1833, no persons have been admitted to the freedom of the borough of Beaumaris

19 August 1836. *J. Jones*, Town Clerk.

BRECKNOCK.

In the year 1833, 140 burgesses were elected by the corporate body on the 23d September, only one of whom, John Wilkins, esq., was admitted and sworn, to qualify him to serve the office of bailiff for the ensuing year; on which admission a duty of 3 *l.* was paid. Not one of the others was ever admitted.

In 1834 and 1835, no burgesses were elected nor admitted.

18 August 1836. *Wal. Churchey*, Town Clerk.

CARDIFF.

1833:

Number of persons admitted - 2. Stamp duty paid by each - 3 *l.*
Ditto - - - - - 1. Ditto - - - - 1 *l.*

1834 & 1835 - - - - - - - - nil.

13 August 1836. *E. P. Richards*, Town Clerk.

CARNARVON.

In 1833 - - - - - - - - - - none
1834 - - - - - - - - - - 4.
1835 - - - - - - - - - - none.

The amount of stamp duty paid on each admission was 3 *l.*

26 August 1836. *Richard A. Poole*, Town Clerk.

DENBIGH.

During the years 1833, 1834 and 1835, two persons only were admitted to the freedom of the borough of Denbigh, and that each person paid the sum of 3 *l.* for stamp duty on his admission.

13 August 1836. *Richard Williams*, Town Clerk.

HAVERFORDWEST.

In the year 1833 - - - - - - - - 188.
— 1834 - - - - - - - - 188.
— 1835 - - - - - - - - 191.

The sum of 1 *l.* was paid by each person for stamp duty on admission.

17 August 1836. *William Price*, Deputy Town Clerk.

LLANELLY.

Ten persons have been admitted as burgesses of this borough, in the leet court of May 1835, and not any in the preceding years mentioned in your letter; and the whole of them paid 3 *l.* each to R. B. Williams, esq., for stamp duty, he being the steward of the Earl of Cawdor, who is lord of the manor, and holds two leet courts annually; but, at the same time, I beg leave to state, that the burgesses of this place do not derive any advantages as freemen or burgesses in the elections for this borough jointly with Carmarthen, but all voting on their own franchise as householders.

20 August 1836. *Alexander Raby*, Portreeve.

LANTRISSENT.

NAMES.	OCCUPATION.	DATE of ADMISSION.	Sum paid by each Person for Stamp Duty on Admission.
			£. s. d.
1. Thomas Jones -	labourer - -	4 October 1833 -	1 1 –
2. Evan Lewellyn - -	ditto - - -	4 October 1833 -	1 1 –
3. Thomas Evans - -	maltster - - -	11 July 1835 -	1 1 –
4. Thomas John - -	clerk - - -	11 July 1835 -	1 1 –

William John, Town Clerk.

MONTGOMERY.

Eight persons have been admitted in the years 1833, 1834 and 1835; and the stamp duty paid by each of them on admission was 1 *l.*

13 August 1836. *E. Edge*, Town Clerk.

RADNOR.

In the year 1833 - - - - - - - - - -	none.
— 1834 - - - - - - - - - -	1.
— 1835 - - - - - - - - - -	2.

No stamp duty paid by any of the persons admitted.

James Price, Town Clerk.

WELCHPOOL.

The freemen of this borough are not entitled, as freemen, to vote in the election of Members of Parliament.

One hundred and thirty were admitted to the freedom of the borough from the 13th of October 1768 to the 29th of September 1834; of whom 31 were admitted by gift, and 10 of them paid 8 *s.* each; six of them paid 40 *s.* each, and 15 paid 3 *l.* each for stamp duty. Ninety-nine were admitted by hereditary right, as sons of freemen, and 28 of them paid 2 *s.* each; 21 of them paid 4 *s.* each, and 50 of them paid 1 *l.* each for stamp duty.

Only one of the 130 has been admitted since the end of the year 1832, and he paid 3 *l.* for stamp duty.

Francis Allen, Town Clerk.

FREEMEN.

A RETURN of the Number of Persons who have been admitted to the Freedom of the Cities and Boroughs in *England* and *Wales*, which returned Members to Parliament in the Years 1833, 1834 and 1835; and of the Sum paid by each Person for Stamp Duty on such Admission to the Freedom in each City and Borough.

(Mr. William Williams.)

Ordered, by The House of Commons, *to be Printed,*
2 *February* 1837.

ATTORNIES AND SOLICITORS.

RETURN to an Order of the Honourable The House of Commons, dated 7 June 1837;—*for*,

RETURNS of Customary and other Fees taken in each of the Superior Courts of Law on the Admission of Attornies of such Courts respectively; and of Expenses incurred in the Examination of Clerks previous to Admission, and the Number of Clerks so examined in each Term;—also, Of Customary and other Fees taken in the High Court of Chancery on the Admission of Solicitors of that Court; and of Expenses incurred in the Examination of Clerks previous to Admission, and the Number of Clerks so examined in each Term.

COURT OF CHANCERY.

RETURN of Customary and other Fees taken in the High Court of Chancery on the Admission of Solicitors of that Court, and of Expenses incurred in the Examination of Clerks previous to Admission, and the Number of Clerks so examined in each Term.

There is taken at the office of the secretary to the Master of the Rolls, for receiving and examining the credentials of each town applicant for admission, and for examining the admission prepared by the clerks of the Petty Bag previously to the same being signed by the Master of the Rolls, and for procuring his Lordship's signature thereto, a customary fee of 1*l.*

There is taken for the porter at the Rolls Court, on the admission of each town and country solicitor, a fee of 1*s.*

There is taken for the usher of the hall at the Rolls Court, on the admission of each town and country solicitor, a fee of 1*s.*

No expense has been incurred in the Rolls Court on the examination of clerks previous to admission.

Two clerks only have been examined in Chancery since the regulations for such examination have been in force; namely, one in Michaelmas Term 1836 and one in Easter Term 1837. The regulations for the examination of clerks previously to admission in the Court of Chancery apply only to applicants who have not previously been admitted in one of the other courts.

Secretary's Office, Rolls, 14 June 1837. *James A. Murray.*

FEES received by the Clerk of the Public Office.

For receiving the credentials of each attorney whose residence hath not been in London the whole of the last two years previous to admission in Chancery; making the entry thereof in the books kept at the public office; making out such list alphabetically for the Rolls Court, and attending the court with the solicitors the morning they are sworn; preparing the roll kept at the public office, and preparing the admission of each solicitor, to be signed by two Masters in Chancery; for obtaining the Master's signature thereto, afterwards attending the Enrolment Office in Chancery to get each admission enrolled, and afterwards to obtain the same, a fee of 1*l.* 12*s.* 6*d.* is received by the clerk of the public office.

Wm. Thodey Smith,
Clerk of the Public Office.

Petty Bag Office.

12 June 1837.

The following are the Customary and other Fees received in the Petty Bag Office on the admission of solicitors in the Court of Chancery, viz.:—

On the admission of a town solicitor, for administering the oaths and making out and enrolling the admission, 14*s.* 6*d.*

If not previously admitted in any other court, or if admitted at any other time than the ordinary days appointed for the purpose, viz. the morning after each term, 10*s.* 6*d.* more.

For the enrolment of a country solicitor's admission (paid by the clerk to the Masters in Chancery out of the fees received by him on the admission of country solicitors), 2*s.* 6*d.*

J. Bentall.
T. H. Plumer.
L. B. Allen.

Summary of the foregoing Returns.

Fees taken on the Admission of each Town Solicitor:

	£.	s.	d.
At the secretary's office at the Rolls	1	–	–
By the clerks of the Petty Bag	–	14	6
By the porter at the Rolls	–	1	–
By the usher of the hall at the Rolls	–	1	–
	£. 1	16	6

A further fee of 10*s.* 6*d.* is taken by the clerks of the Petty Bag on the admission of a town solicitor not previously admitted in any other Court, or if admitted at any other time than the ordinary days appointed for that purpose, making the total fees taken in either of such cases, 2*l.* 7*s.*

Fees taken on the Admission of each Country Solicitor:

	£.	s.	d.
By the clerk of the public office	1	12	6
By the porter at the Rolls	–	1	–
By the usher of the hall at the Rolls	–	1	–
By the clerks of the Petty Bag	–	2	6
	£. 1	17	–

Secretary's Office, Rolls,
14 June 1837.

James A. Murray.

COURT OF KING'S BENCH.

RETURN of Fees paid by Attornies on their Admission in the Court of King's Bench.

When a clerk has entered into articles, he is obliged, by 34 Geo. 3, c. 14, to register his articles at the office of the Master of the Court of King's Bench, and pays on that occasion a customary fee of 2*s.* 6*d.*, and at the same time files and leaves there an affidavit of the execution of the articles, for which filing he pays the further fee of 2*s.* 6*d.*, as directed by the 22 Geo. 2, c. 46, s. 6.

When he has completed his five years' service, he takes the affidavit off the file at the Master's office, in order to produce it as a document upon admission, and then pays there a customary fee of 5*s.*

By a late regulation, his documents are then produced to and inspected by a Board of Examiners at the Incorporated Law Society, where no fee is paid.

He afterwards applies to a judge of the Court for a fiat for admission, and pays the judge's clerk a fee of 10*s.* 6*d.*, if he has been previously admitted in another Court, and 1*l.* 1*s.* if he has not.

He then goes to Westminster Hall, and is sworn in and admitted; upon which occasion he pays for the oath 1*s.*, and generally makes a compliment besides to the usher of the Court of about 2*s.* 6*d.*

Thos. Le Blanc,
Master of the Court of King's Bench.

67

INCORPORATED LAW SOCIETY.

RETURN of the Committee of Management of the INCORPORATED LAW SOCIETY of the Amount of Expenses attending the Examination of Persons applying to be admitted as Attornies.

THAT hitherto no charges have been made by the examiners for the expenses of clerks previous to admission.

The expenses actually incurred by the Incorporated Law Society during one year have been

	£.	s.	d.
Printing examination papers, circulars and other papers - - -	60	–	–
Stationery, books for entries, &c. - - - - - - - -	20	–	–
Extra clerk, engaged at per annum - - - - - - -	80	–	–
The secretary of the examiners has hitherto had no salary, but his labours are estimated at 30*l.* per term; together, per annum -	120	–	–
Fitting up tables, &c. for examination, messengers and attendants -	12	–	–
Postages and incidentals - - - - - - - - - -	5	–	–
	£. 297	–	–

The above is exclusive of any expense or charge for the use of the hall, or for fires or lights.

The number of clerks examined in the four terms of the first year of examination has been as follows, viz.:

	Courts of Law.	Chancery.
Trinity Term, 1836 - - - -	104	–
Michaelmas Term, 1836 - - -	101	1
Hilary Term, 1837 - - - -	126	–
Easter Term, 1837 - - - -	107	1
For the last term, Trinity Term, 1837 -	103	–

8 June 1837.

Thos. Adlington, Chairman.

RETURNS of CUSTOMARY and other FEES taken in each of the SUPERIOR COURTS on the Admission of Attornies and Solicitors of such Courts respectively; and of Expenses incurred in the Examination of Clerks previous to Admission, and the Number of Clerks so examined in each Term.

(Mr. Tooke.)

Ordered, by The House of Commons, *to be Printed,*
1 *July* 1837.

BANKRUPTCY ACCOUNTANT.

RETURN to an Order of the Honourable The House of Commons, dated 12 June 1837;—*for*

A STATEMENT of the CASH FUNDS and SECURITIES standing in the Name and to the Credit of *Basil Montagu*, Esq., Accountant in Bankruptcy, at the Bank of England, on the 8th October 1835 (being the date of the first Balance taken after the Statute of the 5 & 6 Will. IV. passed into a Law), and the 9th June 1837.

CASH.

GENERAL ACCOUNT.	Secretary's Account.	Compensation Account.	Unclaimed Dividend Account.	Interest from Bankruptcy Fund Account.	Total Cash.
£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Unappropriated Account, 136,269 9 2					
Dividend Account - - 229,993 2 2					
TOTAL - - £. 366,262 11 4	8,019 13 7	3,204 17 11	- - -	- - -	377,487 2 10
Unappropriated Account and Dividend Account, now blended - £. 66,607 6 3	10,344 17 3	2,296 - 7	7,091 6 9	1,005 1 6	87,344 12 4

SECURITIES.

ON INDIVIDUAL ESTATES.	Bankruptcy Fund Account, Created in pursuance of 5 & 6 Will. 4.				Total Securities.	Interest to Bankruptcy Fund Account.	Total Cash and Securities.
	Date of Purchase.	Sum laid out.	£. 3 per Cents.	Reduced.			
£. s. d.		£.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Exchequer Bills 17,655 - -							
Exchequer Bills 290,200 - -							
3. per Cents. 32,516 14 6							
New 3½ per Cents. 52,449 19 11	1835: Aug. 25						
Reduced Annuities 5,271 11 5							
TOTAL £. 398,093 5 10	- -	200,000	- - -	221,606 13 3	619,699 19 1	- - -	997,187 1 11
Exchequer Bills 46,161 1 10	1835: Nov. 12	200,000 100,000	As above. 109,242 16 9	221,606 13 3 —			
Exchequer Bills 214,700 - -	1836:						
India Bonds 500 - -	July 29 Aug. 2 - 25 - 25	50,000 50,000 50,000 50,000	- - - - - - - - - - - -	54,421 15 5 54,556 12 4 54,274 1 6 54,274 1 6			
Bank 3 per cent. Cons. 38,123 11 -	Nov. 17 - 24	30,000 10,000	34,139 8 1 11,461 6 5	— —			
New 3½ per Cents. 52,449 19 11	1837:						
Reduced Annuities 6,249 17 4	Feb. 15 May 19 - 23	40,000 15,000 10,000	16,415 17 6 — 10,914 1 -	44,321 6 8 — —			
£. 358,184 10 1		605,000	182,173 9 9	483,454 10 8	1,023,812 10 6	19,968 16 9	1,111,157 2 10

14 June 1837.

Basil Montagu, Accountant in Bankruptcy.

BANKRUPTCY ACCOUNTANT.

A STATEMENT of the CASH FUNDS and SECURITIES standing in the Name and to the Credit of *Basil Montagu*, Esq. Accountant in Bankruptcy, at the Bank of *England*, on the 8th October 1835, and on the 9th June 1837.

(Mr. Solicitor-General.)

Ordered, by The House of Commons, *to be Printed,*
16 *June* 1837.

71

RETURNS to several ORDERS of the Honourable The House of Commons, dated 15 February 1837;—*for*,

A RETURN of the Number of BANKRUPT PETITIONS heard by the VICE-CHANCELLOR in each of the Five Years preceding the 11th day of January 1832, being the time of the Establishment of the Court of Review;—also, Of the Number of ISSUES tried before any Judge of the COURT of REVIEW; of the Number of CASES in each Year in which Witnesses have been examined *vivâ voce* before the Court of Review; and of the Number of BANKRUPT PETITIONS heard in the Court of Review, in each Year since its Establishment.

—1.—

A RETURN of the Number of BANKRUPT PETITIONS heard by the Vice-Chancellor, in each of the Five Years preceding the 11th day of January 1832, being the time of the Establishment of the Court of Review.

The Number of Orders pronounced by His Honor the Vice-Chancellor on Bankrupt Petitions, were,

In the year 1827	273
1828	351
1829	442
1830	478
1831	390

N.B.—This is a perfect Return so far as the Order of the House applies to my department. The rest will be answered by the Registrar of the Court of Review.

W. Vizard,
Secretary of Bankrupts.

23 February 1837.

—2.—

A RETURN of the Number of ISSUES tried before any Judge of the Court of Review; of the Number of CASES in each Year in which Witnesses have been examined *vivâ voce* before the Court of Review; and of the Number of BANKRUPT PETITIONS heard in the Court of Review, in each Year since its Establishment.

Issues tried - - - - - - None.

N.B.—Three issues have been directed, but the parties did not proceed to trial; in one case the jury were in attendance.

Number of Cases in each year in which Witnesses have been examined *vivâ voce*.

1832	4
1833	5
1834	4
1835	2
1836	1

And two other petitions now pending for *vivâ voce* examination.

Number of Bankrupt Petitions heard in the Court of Review in each year since its Establishment.

1832	837
1833	736
1834	483
1835	545
1836	463

This is a perfect Return.

Wm. Barber,
Registrar of the Court of Bankruptcy attending the Court of Review.

BANKRUPT PETITIONS.

RETURNS of BANKRUPT PETITIONS heard before the VICE-CHANCELLOR, preceding the Establishment of the Court of Review; and of the Number of ISSUES Tried before any Judge of that Court.

(Mr. Pemberton.)

Ordered, by The House of Commons, *to be Printed,*
27 *February* 1837.

COURT OF BANKRUPTCY.

A STATEMENT of the Amount Transferred and Paid out as DIVIDENDS; of the Amount paid by ORDERS OF COURT and of the JUDGES, from the 31st day of December 1835 to 1st day of January 1837;—also showing the UNAPPROPRIATED BALANCE existing on the following Accounts, and standing to the Credit of *Basil Montagu*, Esq., as Accountant in Bankruptcy, on the 1st day of January 1837; viz. 1st, The Bankruptcy Fund Account; 2d, The Interest arising from Bankruptcy Fund Account; 3d, The Unclaimed Dividend Account; 4th, The Secretary of Bankrupts' Account; 5th, The Secretary of Bankrupts' Compensation Account; together with Appendixes to the two last-named Accounts, of the Payments made, to whom, and whether as Salaries, Compensations, or other Allowances.

DIVIDENDS.		PAYMENTS MADE BY ORDER OF			NET BALANCE existing on 1 January 1837, on				
Amount Transferred.	Amount Paid out.	Court.	Judges.	Commissioners.	1. Bankruptcy Fund Account.	2. Interest arising from Bankruptcy Fund Account.	3. The Unclaimed Dividend Account.	4. The Secretary of Bankrupts' Account.	5. The Secretary of Bankrupts' Compensation Account.
From 31 December 1835 to 1 January 1837.		From 31 December 1835 to 1 January 1837.							
£. 527,936. 17. 6.	£. 518,083. 16. 2.	£. 2,898. 0. 8.	—	*£. 179,943. 0. 8.	£. 593,976. 15. 3.	£. 491. 7. 2.	£. 5,375. 6. 6.	£. 7,022. 2. 3.	£. 2,017. 6. 5.

APPENDIXES TO 4TH AND 5TH ACCOUNTS.

4TH.—THE SECRETARY OF BANKRUPTS' ACCOUNT.

Payments made.

To Whom:—As Salaries.			Amount. £.	£.
Erskine, Right Hon. T., Chief Judge			3,000	
Rose, Sir George, Judge			2,000	
Cross, Sir John, Ditto			2,000	
				7,000
Evans, J.				
Fane, R. G. C.				
Holroyd, E.				
Merivale, J. C.	Commissioners	each	1,500	9,000
Williams, C. F.				
Fonblanque, J. S. M.				
Lawes, Serj. E., Chief Registrar			800	
Barber, W. Ditto			800	
				1,600
Barnes, J.				
Bousfield, W. C.				
Campbell, J.				
Gregg, J.				
Parry, F. C.	Deputy Registrars	each	600	4,800
Richardson, D. H.				
Vizard, J.				
Whitehead, W. H.				
Vizard, W., Secretary of Bankrupts				1,200
Elley, J., 1st Clerk to ditto			68 9 –	
Holskamp, J., 2d Clerk to ditto			40 7 6	
Ditto, 1st Clerk to ditto			431 11 –	
Miller, J., 2d Clerk to ditto			259 12 6	
				800
		£.		24,400

5TH.—THE SECRETARY OF BANKRUPTS' COMPENSATION ACCOUNT.

Payments made.

To Whom:—As Compensations.		Amount. £. s. d.	£. s. d.
Conant, W., due 11 January 1835	Late Commissioners.	200 – –	
Ditto, to 17 June 1835		100 – –	
Collinson, G. D., due 11 January		200 – –	
Montagu, B., to 21 September		138 18 –	
Rawlins, A. H., due 11 January		200 – –	
Welfitt, W., ditto		121 – –	
			959 18 –
Belt, R.,	Late Commissioners.	200 – –	
Beauclerk, J.		100 – –	
Collinson, G. D.		200 – –	
Clayton, N.		200 – –	
Dyncley, J.		200 – –	
Dampier, C. L.		200 – –	
Ellison, N.		200 – –	
Beames, J.		200 – –	
Metcalfe, T.		200 – –	
Hollinshead, B. B.		200 – –	
Newland, J.		200 – –	
Pennington, G. J.		191 – –	
Rawlins, A. H.		200 – –	
Smith, E. G.		200 – –	
Swanston, C. T.		200 – –	
Turner, J.		200 – –	
Roberts, W.		97 16 –	
Pensam, J.		53 – –	
Trebeck, J.		200 – –	
Seton, J.		200 – –	
Welfitt, W.		121 – –	
			3,761 16 –
Carried forward		£.	4,721 14 –

To Whom:—As Compensations.			Amount. £. s. d.	£. s. d.
Brought forward				4,721 14 –
Thurlow, Rev. T., late Patentee of Bankrupts, Balance of Annuity due 11 January 1835				2,500 – –
Ditto Annuity due 11 January 1836				7,352 14 6
HANAPER OFFICERS.				
Thurlow, Rev. T., Clerk of Hanaper			484 16 9	
Holdship, J., Chaff Wax			568 – –	
Hand, R., Patentee Sealer			449 – –	
Learmouth, W., Lord Chancellor's Messenger			200 – –	
Smith, W. T., Clerk of Public Office in Chancery			100 – –	
Twiss, Horace, Examiner of Letters Patent			50 – –	
Blazdell, A., Running Porter			17 8 4	
Lewis, C., Crier			17 8 4	
Allen, L. B.				
Vesey, F.				
Turton, F.				
Pollen, E.	Comptrollers of the Hanaper, each £. 52		312 – –	
Utterson, E. V.				
Gawler, J.				
				2,198 13 5
Ditto ditto, Annuity due 11 January 1835				52 – –
Learmouth, W., Lord Chancellor's Messenger, in part of Annuity due 11 January 1837				150 – –
Elley, John, in part of Annuity of £. 400 per annum, as late 1st Clerk to the Secretary of Bankrupts				150 – –
		£.		17,125 1 11

* The Amount exhibited in this Column arises in consequence of an Order of the Lords Commissioners of the Great Seal, dated 31 October 1835, whereby the signature of the Judge for payments out was dispensed with, and the signature of a Commissioner, testified by a Deputy Registrar, was substituted.

BASIL MONTAGU.

COURT OF BANKRUPTCY.

A STATEMENT of the Amount Transferred and Paid out as DIVIDENDS; Amount Paid out by Orders of Court and Judges; and BALANCE standing to the Account of *Basil Montagu*, Esq. Secretary of Bankrupts.

(Pursuant to Act 5 & 6 Will. IV. c. 29.)

Ordered, by The House of Commons, *to be Printed*,
21 *February* 1837.

75

BANKRUPTCY COURT AND FIATS.

RETURNS to an Order of the Honourable The House of Commons, dated 13 February 1837;—*for*,

—1.—

A RETURN of all MEETINGS under all COMMISSIONS and FIATS in BANKRUPTCY, from 1st January to 31st December 1836; specifying the respective Commissioners before whom each Meeting was held, the object and purpose of such Meetings, and the Day and Hour appointed for holding such Meetings.

—2.—

A RETURN from each OFFICIAL ASSIGNEE of the COURT of BANKRUPTCY of every COMMISSION and FIAT of BANKRUPTCY under which any Dividend has been paid by him on and since 1st May 1833 to 1st January 1837 inclusive, with the Date of the Commissioners' Order for making the same, and the Amount thereof, and the Amount of the Allowance made to each Official Assignee in each of such Bankruptcies.

—3.—

ACCOUNT from each OFFICIAL ASSIGNEE of the COURT of BANKRUPTCY of the Amount of all Sums of Money at his order or disposition, or in his hands, under every Commission and Fiat of Bankruptcy bearing date on or subsequent to 16th July 1833 to 1st February 1837 inclusive, not paid into the Bank of England to the credit of the Accountant in Bankruptcy, with the Date when the several Sums respectively were paid into his hands.

(*Mr. Alderman Copeland*).

Ordered, by The House of Commons, *to be Printed*,
14 *April* 1837.

—1.—

A RETURN of all MEETINGS under all COMMISSIONS and FIATS in BANKRUPTCY from 1st January to 31st December 1836; specifying the respective Commissioners before whom each Meeting was held, the object and purposes of such Meetings, and the Day and Hour appointed for holding such Meetings.

Before C. F. WILLIAMS, Esq. COMMISSIONER.

[*N.B.*—The figures in the columns are the hours at which the meetings were held. In many cases it is impossible to name the precise hour at which the meeting was held, as in "Opening Fiats," examining "Certificates," "Miscellaneous Business," which are matters, in general, for which previous appointments are not made; the parties coming to the Court at hours which are convenient to themselves. In these cases the business has been put down as having been done at eleven or at twelve. This will account for the appearance of several meetings being put down as if they had been held at the same hour, which, in point of fact, was not the case.]

Date.	BANKRUPTS' NAMES.	Opening Fiat.	Choice of Assignees.	Last Examination.	Private Meetings.	Audit.	Dividend.	Certificates.	Mortgagees' Accounts.	Official Assignees' Reports.	Proof of Debts.	Subdivision Court.	Miscellaneous Business.	Total Meetings.
1836:														
Jan. 1.	Lowireston				11½									
	Jarmain			11										
	Le Breton									12				3
— 2.	Kirby				11									
	Payne & Payne				11									
	Lowireston				12									3
— 4.	Hutcheson							12						
	Farrar							12						
	Munk												1	
	Phibbs							12						
	Cooper					11	11½							
	Charles & Burrows				12									
	Godson				1									
	Pym					12	12½							
	Clarke		2											
	Gray				4									12
— 5.	Last			11										
	Morrison				12									
	Knight	1												
	Gray				2									
	Jarmain							12						
	Moore							12						
	Knight				2									
	Walker	1												8
— 6.	Payne & Payne				11									1
— 7.	Last							12						
	Angold					11	11½							
	Heywood					12	12½							
	Wilson				11									
	Knight				11									
	Lowireston				1									
	Lackington's balances									1				9
— 8.	Levi			11										
	Simmonds			12										
	Payne & Payne				1									
	Flude							12						
	Gray		2											
	Griffiths							12						
	Manley									1				
	Harrison									1				8
— 11.	Powell			11										
	Drew	11												
	Clough	11												
	Wilson				12									
	Chandler & King							12						
	Rogers							1						
	Sutton					12								
	Goulden					1	1½							
	Lea & Lea									2				
	Coltman												1	
	Fowler & Green												1	
	Peirce			2										13
— 12.	André			11										
	Gyles									12				
	Liddell									12				3
— 13.	Payne & Payne				1									1
— 18.	Britten									1				
	Blain	11												
	Campbell					12								
	Bailey					11								
	Mayor & Dove				12½									

No. 1.—Return of Meetings under Commissions from 1 January to 31 December 1836—*continued.*

Date.	BANKRUPTS' NAMES.	Opening Fiat.	Choice of Assignees.	Last Examination.	Private Meetings.	Audit.	Dividend.	Certificates.	Mortgagees' Accounts.	Official Assignees' Reports.	Proof of Debts.	Subdivision Court.	Miscellaneous Business.	Total Meetings.
1836:														
Jan. 18	Gyles					11½								
	Peacock												1	
	Viney	11												
	Walker		2											
	Hollingdale				10½									
	Coltman												12	
	Gyles				11									
	Bragg												12	
	Levi				11									14
— 19	Holloway												11	
	Jackson												11	
	Gyles						10½							
	Wise												11	
	Rose												11	
	Power												11	
	Squire												11	
	Hollingsworth												11	
	Clark												11	
	Blain	11												
	Mayor & Dove			11										
	Alger												12	
	Morris												12	
	Eastman & Eastman.												12	
	Hollingdale			12½										
	Wright			1½										16
— 20	Symes												11	
	Simmonds				11									
	Drew		12											
	Winterfold									12				
	Payne & Payne				1									5
— 21	Payne & Payne				1									
	Hollingdale				3									2
— 22	Miller					10½	11							
	Charles & Borrows.			12										
	Levi			1										
	Simmonds				11									
	Mayor & Dove							12						
	Mayor & Dove							12						
	Levien							12						
	Pillow												11	9
— 23	Simmonds				11									1
— 25	Stuart	11												
	Cole							11						
	Simmonds			11										
	André			12										
	Inglis				10½									
	Shot & Honey							12						
	Shot & Honey							12						
	Austin				1									8
— 26	Rickman	11½												
	Muggeridge			12										
	Viney	11												
	Jackson & Jackson.					1	1½							
	Wright			2										
	Lackington's Accounts.												11	7
— 28	Calafat				11									
	Payne & Payne				1									2
— 29	Baugh			11										
	Walker				12									
	Payne & Payne				1									3
— 30	Mayor & Dove				10½									
	Scrivener				12									2
Feb. 1	Rickman		10½											
	Pemberton					11	11½							
	Godson					12								
	Knight					12½								
	Austin				11½									
	Serjeant	11												
	Rickman				12									
	Schlesinger	12												
	Pound	12												
	Lakeman	1												
	Levi							1						
	Coltman									1				13

(*continued.*)

No. 1.—Return of Meetings under Commissions from 1 January to 31 December 1836—*continued.*

Date.	BANKRUPTS' NAMES.	Opening Fiat.	Choice of Assignees.	Last Examination.	Private Meetings.	Audit.	Dividend.	Certificates.	Mortgagees' Accounts.	Official Assignees' Reports.	Proof of Debts.	Subdivision Court.	Miscellaneous Business.	Total Meetings.
1836: Feb. 2	Lakeman	11												
	Pickard					11	11½							
	Powell			12										
	Miles	1	/											
	Abernethie & Co.					1	1½							7
– 3	Barrow & Vizer				10½									
	Mortlock									12				2
– 4	Mayor & Dove				10½									
	Payne & Payne				10									
	Rickman				11									
	Lakeman				12									
	Johnson	1												5
– 5	Clarke			11										
	Knight & Knight										12			
	Levi			12½										
	Payne & Payne				1									
	Furnis & Furnis									12				
	André									12				6
– 6	Payne & Payne				10									
	Johnson				11									
	Crawley												12	
	Mealey				12									4
– 8	Wright					11								
	Scamell					11½	12							
	Cawley					12½	1							
	Hollingdale			2					2					
	Willis							12						
	Miller	12											12	
	Pease							1						
	Sparrow	1												
	Williams	1												
	Smith	1												
	Simmonds							12						15
– 9	Coombe				11									
	Miller				12									
	Gyles						1							
	Johnson				1									
	Levi				2									5
– 10	Hunt			11										
	Thompson							12						
	Tuffnell & Tuffnell												12	3
– 11	Miller				12									
	Rickets				11									
	Holl, Oswald & Co.				1									
	Lewis	12												4
– 12	Morris									12				
	Pillow									12				
	Gray			11	12									
	Kew									12				
	Hollinsworth									12				
	Sarjeant		12											
	Johnson		1											
	Davis				1½									
	Hall	11												10
– 15	Miles		11											
	Nightingale				11½									
	Tuffnell & Tuffnell					12	12½							
	Linthorne & Jolliff					1	1½							
	Davis					2	2½							
	Grant & Reid							12						
	Grant & Reid							12						
	Bragg									1				
	Rose									1				
	Holloway									1				
	Squire									1				14
– 16	Lakeman				11									1
– 18	Levi				11									
	Payne & Payne				1									
	Rickman				12									
	Hall	11												
	Goldsworthy	11												
	Fowler									12				
	Kent & Kent												12	
	Thomas												12	
	Vince												12	
	Ward												12	
	Passman												12	11

No 1.—Return of Meetings under Commissions from 1 January to 31 December 1836—*continued.*

Date.	BANKRUPTS' NAMES.	Opening Fiat.	Choice of Assignees.	Last Examination.	Private Meetings.	Audit.	Dividend.	Certificates.	Mortgagees' Accounts.	Official Assignees' Reports.	Proof of Debts.	Subdivision Court.	Miscellaneous Business.	Total Meetings.
1836: Feb. 19	Coombe				10									
	Walker			12										
	Payne & Payne				1									
	Lowireston				11									
	Hall	11												
	Hodgkinson	11												
	Cates							12						
	Palmer	12												8
— 22	Payne & Payne				10½									
	Jackson & Jackson						11							
	Jackson & Jackson						11							
	Jackson & Jackson						11½							
	Muggeridge			12										
	Barton						1							
	Hodgkinson				1½									
	Canning												1½	
	Furnis & Furnis					1½	2							
	Smith												11	
	Eastman & Eastman									12				
	Hall	11												13
— 23	Drew			11										
	Hollingdale			12										
	Nail				1									
	Payne & Payne				10									
	Levi				12									
	Hall	1												
	Tatchell & Clarke	1												
	Hodgkinson				11									8
— 26	Hodgkinson				10									
	Payne & Payne				12									
	Goldsworthy				12									
	Rattenbury							12						
	Holmes & Hall												1	5
— 27	Beale & Wrathal												11	
	Holmes & Hall				11									
	Lackington's accounts.									11				3
— 29	Hodgkinson		10½											
	Ellis		12											
	Fourdrinier & Co.					11	11½							
	Gray			12½										
	Wright			1½										
	Goldsworthy		2											
	Jameson	11												8
March 1	Hodgkinson				11									1
— 2	Hodgkinson				11									1
— 4	Walker			11										
	Simmonds				12									
	Hall		1											3
— 7	Fowler & Green												12	
	Hunt					10	10½							
	Tatchell & Clark		11											
	Rogers					12								
	Levi			12½										
	Walker					1½	2							7
— 8	Rickman			11										
	Jameson		12											
	Walker				1									
	Bell												12	
	Laughton											1		5
— 10	Levi				12									
	Westley	10												2
— 11	Laughton											11		1
— 14	Nichols					11	11½							
	Fayrer					12	12½							
	Nightingale						1							
	Hawes & Smith					1½	2							
	Hollingdale			2½										
	Drew										10½			
	Simmonds												11	
	Williams & Hill	12												
	Worrall	12												
	Chapman	12												
	Tindall	12												
	Bender				1									
	Cutler							1						

(*continued.*)

No. 1.—Return of Meetings under Commissions from 1 January to 31 December 1836—*continued.*

Date.	BANKRUPTS' NAMES.	Opening Fiat.	Choice of Assignees.	Last Examination.	Private Meetings.	Audit.	Dividend.	Certificates.	Mortgagees' Accounts.	Official Assignees' Reports.	Proof of Debts.	Subdivision Court.	Miscellaneous Business.	Total Meetings.
1836 : March 14	Fourdrinier & Co.									1				
	Webb									1				
	Bell									1				
	Searle, Sir F.									1				
	Huffam									1				
	Wise									1				
	Woodward							12						23
– 15.	Horncastle												$10\frac{1}{2}$	
	Miles			11										
	Sarjeant			12										
	Joshua					1	$1\frac{1}{2}$							
	Nail				2									6
– 16	Heasman	11												
	De Caux		11											
	Gamble		12											3
– 17	M'Donald & Campbell.					12	12							
	Molony					11								
	Sarjeant				12									4
– 18	Johnson			11										
	Davis												12	
	Jacobs				1									
	Keyse & Wyatt												12	
	Morgan & Morgan												12	
	Pourtales & Pourtales.												12	6
– 21	Mortlock					11	$11\frac{1}{2}$							
	Baker & Little					12	$12\frac{1}{2}$							
	Atkin										$10\frac{1}{2}$			
	Bourchier		1											
	Westley		2											
	Rawlings	12												8
– 22	Levi				10									
	Jacobs		11											
	Payne & Payne				1									3
– 23	Levi				10									
	Da Cunha	11												
	Gordon								12					
	Alger								12					
	Simmonds										11			5
– 24	Remington & Co.				10									
	Bourchier				$10\frac{1}{2}$									
	Smith							12						3
– 25	Jacobs				11									
	Levi				12									
	Morgan & Morgan									12				
	Keyse & Wyatt									12				4
– 28	Goude					10	$10\frac{1}{2}$							
	André					11	$11\frac{1}{2}$							
	Rubans							12						
	Wright			12										
	Simmonds					12	$12\frac{1}{2}$							
	Sharp & Sharp					1								
	Gallier					$1\frac{1}{2}$	2							
	Smith	11												12
– 29	Tuffnell & Tuffnell.							11						
	Watt									11				
	Levi			11										
	Buckley & Nunn					11	$11\frac{1}{2}$							
	Buckley & Nunn					12	$12\frac{1}{2}$							
	Heasman		1											
	Atkin							12						9
– 31	Pidding				10									
	Jacobs				11									
	Searle, Sir F.				11									
	Simmonds												12	
	Payne & Payne				1									5
April 2	Miles	11												1
– 5	Hall			11										
	Payne & Payne				1									
	Stott									12				
	Mitchell & Mitchell.												12	
	Miles							12						
	Cooke												12	6

No. 1.—Return of Meetings under Commissions from 1 January to 31 December 1836—*continued.*

Date.	BANKRUPTS' NAMES.	Opening Fiat.	Choice of Assignees.	Last Examination.	Private Meetings.	Audit.	Dividend.	Certificate.	Mortgagees' Accounts.	Official Assignees' Reports.	Proof of Debts.	Subdivision Court.	Miscellaneous Business.	Total Meetings.
1836 :														
April 6	Jacob				10									
	Payne & Payne				1									2
— 8	Tatchell & Clarke			11										
	Lee		12											
	Morgan		1											
	Levi				2									
	Halton & Jones							12						5
— 11	Schlesinger				10									
	Mayor & Dove												11	
	Da Cunha		10½											
	Drew										11			
	Hunt			11										
	Jarmain					12½								
	Peirce					12	1							
	Rogers					11½								
	Last					1½	2							
	Payne & Payne				1									
	Cox	12												
	Rickaby	12												14
— 12	Mayor & Dove					11								
	Mayor					11								
	Dove					11								
	Mayor & Dove						11½							
	Mayor						11½							
	Dove						11½							
	Charles & Burrows					12	12½							
	Jameson			1										
	Hodgkinson			10										
	Goldsworthy			2										
	Levi			10½										
	Pemberton												12	
	Nelson												12	14
— 13	Butler				10									1
— 15	Jacobs				11									1
— 18	Cooke												11	
	Horncastle						10½							
	Brown					11								
	Wilson & Brodribb					11½	12							
	Nelson									12				
	Pourtales & Pourtales.									12				
	Levi												12	
	Gibbon					1½	2							
— 19	Bourchier			11										
	Miles		12											
	Keys & Wyatt				12½									
	Sir F. Searle				1									
	Knight				1½									
	Cox		2											
	Woolaston & Upjohn												11	
	Perkins	12												8
— 21	Cox				11									
	Keys & Wyatt				12½									2
— 25	Cook				11									
	Atkinson		11											
	Richards												11	
	Perkins		12											
	Jacobs				1									
	Andrews												11	
	Henley									12				
	Halliday												12	8
— 26	Hodgkinson				10									
	Jacobs			11										
	Westley			12										
	Battye & Pilgrim					12½	1							5
— 28	Lever								1					
	Perkins				1									
	"											11		
	Gray												12	4
— 29	Heasman			11										
	Wright			12										
	Levi			1										
	Hollingdale				12½									
	Ricketts				11									
	Sanders												11	
	Richards												12	
	Westley							12						8

No. 1.—Return of Meetings under Commissions from 1 January to 31 December 1836—*continued.*

Date.	BANKRUPTS' NAMES.	Opening Fiat.	Choice of Assignees.	Last Examination.	Private Meetings.	Audit.	Dividend.	Certificates.	Mortgagees' Accounts.	Official Assignees' Reports.	Proof of Debts.	Subdivision Court.	Miscellaneous Meetings.	Total Meetings.
1836:														
May 6	Da Cunha			11										
	Hall			12										
	Lever				11									
	Cooke												11	
	Smith									12				5
— 9	Curtis				12									
	Cooke												11	
	Jameson							12						
	Raven							12						4
— 10	Hodgkinson			10										
	Lee			11										
	Walker					12	12½							
	Perkins				1									
	Nash (sixteen old commissions examined).												12	
	Saunders												12	23
— 12	Scrivener				11									
	Briden	12												
	Ullithorne				12									3
— 13	Joy				10½									
	Morgan			11										
	Williams						12							
	Hamlin					12½	1							
	Tatchell & Clarke													
	Dudley												12	
	Saunders												12	8
— 16	Joy												10½	
	Wright					11								
	Hollingdale					12								
	Levi					12½								
	Thompson & Co.					1	1½							
	Hall			11½										
	Curtis				11									
	Searle				1									
	Delvolle	11												
	Alexander & Co.	11												
	Thornton												12	12
— 17	Cooke												10	
	Miles			11										
	Jacobs			12										
	Jarmain				12									
	Perkins				1									
	Levi												12	6
— 18	Ullithorne				10									
	Scrivener				11									
	Pidding				12									
	Levi												10	
	Perkins				1									
	Pizzey	12												
	Gibbon												12	7
— 21	Cooke												10	1
— 23	Alderson				10									
	Morrison												10	
	Lever				11									
	Leonard				1									
	Ravis												12	
	Hagger	12												6
— 24	Cooke												10	
	Barrow & Co.					11	11½							
	Lea & Lea												12	
	Cox			12										
	Ravis					12	12½							
	Briden		1½											
	Mac Nair & Co.												12	9
— 26	Shelton	11												1
— 30	Payne & Payne				10									
	Levi					11	11½							
	Clarke					12								
	Drew					1								
	Sarjeant					1½								
	Levi			12½										
	Morrison			10		10½	11							
	Hunt												12	
	Mac Nair & Co.									11				
	Lea & Lea									11				
	Saunders												12	
	Stobbs												12	15

No. 1.—Return of Meetings under Commissions from 1 January to 31 December 1836—*continued.*

Date.	BANKRUPTS' NAMES.	Opening Fiat.	Choice of Assignees.	Last Examination.	Private Meetings.	Audit.	Dividend.	Certificates.	Mortgagees' Accounts.	Official Assignees' Reports.	Proof of Debts.	Subdivision Court.	Miscellaneous Business.	Total Meetings.
1836:														
May 31	Hodgkinson			10										
	Atkinson			11										
	Perkins			12										
	Revett										11½			
	Delvalle		1											
	Payne & Co.				12									
	Morrison							12						
	Saunders									12				
	Townsend & Brown	11												9
June 1	Snow	11												1
– 2	Miles				11									
	Cooke												11	2
– 6	Rogers				10½									
	Wigan					11	11½							
	Brown					12	12½							
	Jacobs			1										
	Cox			2										
	Horncastle												12	8
– 7	Johnson					11	11½							
	Hagger		12											
	Skelton		1											
	Saunders												12	5
– 9	Scrivener				11½									1
– 10	Remington				11									
	Townsend & Co.		11½											
	Snow		1											
	Atkinson							12						4
– 13	Hunt			11										
	Evered					11	11½							
	Woolcott					12	12½							
	Gascoyne					1	1½							
	Taylor					2	2½							
	Moger	12												
	Stable							12						
	Payne & Payne										12			12
– 14	Levi				11									1
– 15	Barrow & Vizer				11									
	Mahomed	12												2
– 16	Whitmore				12									
	Levi				11									
	Leonard				1									
	Tuffnell & Co.												12	
	Inglis				2½									
	Pierce							12						
	Scrivener												12	7
– 17	Payne & Payne				10									
	Levi				11									2
– 20	Levi				10									
	Leonard					11	11½							
	Miles					12	12½							
	Wright						1							
	Levi					1½	2							
	Jackson & Longstaff										11			
	Andrews	12												
	Gilbert	12												
	Wade	12												12
– 21	Williams & Wilson					11	11½							
	Ditto					12	12½							
	Ditto					12	12½							
	Levi			1	1									
	Cox				11									
	Cooke												11	
	Townsend & Brown				2									
	Crawley							12						12
– 23	Payne & Payne				12									
	Moore									12				
	Johnson							12						3
– 24	Bright												12	
	Blair & Cunningham.												12	
	Briden			11										3
– 27	Tatchell & Clarke					11	11½							
	Tatchell					11	11½							
	Evered						1							
	Mahomed		12											
	Deeley	12												
	Rogers	12												
	Quin	12												9

(*continued.*)

No. 1.—Return of Meetings under Commissions from 1 January to 31 December 1836—*continued*.

Date.	BANKRUPTS' NAMES.	Opening Fiat.	Choice of Assignees.	Last Examination.	Private Meetings.	Audit.	Dividend.	Certificates.	Mortgagees' Accounts.	Official Assignees' Reports.	Proof of Debts.	Subdivision Court.	Miscellaneous Business.	Total Meetings.
1836:														
June 28	Levi				10									
	Delvalle			11										
	Cooke												12	3
– 29	Marns	11												
	Payne & Payne				10½									
	Calafat												12	3
– 30	Tatchell & Clarke						10							
	Levi				12									
	Simpson & O'Bryan												12	3
July 1	Levi			10										
	Payne & Payne				12									
	Cockin												12	3
– 4	Inglis				10½									
	Payne & Payne					11	11½							
	Jacobs			12										
	Scrivener					1	1½							
	Payne					12	12½							
	Deeley	12												
	Marshall									12				10
– 5	Hagger			11										
	Horncastle					11½	12							
	Holl, Oswald & Co.					12½	1							
	Holl					1½	2							
	Oswald					1½	2							
	Wade		10½											
	Levi, J.												10	
	Levi, G.			1	10									13
– 6	Bottomley	12				1								1
– 7	Tatchell & Clarke						11							
	Townsend & Brown				1									2
– 8	Skelton			11										
	Payne & Payne				10									
	Griffiths						12							
	Gray					10½								
	Phillips					12	12½							
	Lound					1	1½							
	Hendrick												12	9
– 9	Payne & Payne				9									1
– 11	Payne & Payne				10									
	Westley					11	11½							
	Jarmain					12	12½							
	Hall					1								
	Marns		1½											
	Tatchell & Clarke						11½							
	Townsend & Brown				10									
	Hendrick									12				
	Cohen	12												11
– 15	Townsend & Brown			11										
	Snow			12										
	André				12½									
	Levi				12									4
– 16	Marns		1											1
– 18	Jacobs			10½		11								
	Jameson					12	12½							
	Goldsworthy					1								
	Tatchell & Clarke				11									
	Skelton			1½										
	Townsend & Brown				12									
	Levi				11									9
– 19	Hagger			10½										
	Levi			11										
	Knight & Knight										12			
	Holl, Oswald & Co.												11	
	Cox & Morgan				12									5
– 21	Holl, Oswald & Co.				11									
	Bottomley		12											
	Kipping					11								
	Wright					11½								
	Finch					12								
	Cohen		1											
	Townsend & Brown				12½									
	Dobree							12						
	Crawley												12	
	Tatchell & Clarke												12	

No. 1.—Return of Meetings under Commissions from 1 January to 31 December 1836—*continued.*

Date.	BANKRUPTS' NAMES.	Opening Fiat.	Choice of Assignees.	Last Examination.	Private Meetings.	Audit.	Dividend.	Certificates.	Mortgagees' Accounts.	Official Assignees' Reports.	Proof of Debts.	Subdivision Court.	Miscellaneous Business.	Total Meetings.
1836: July 21	Cooper	1												
	Schlesinger				11									12
– 22	Hider & Goodinge						10½							
	Da Cunha					11	11½							
	Crawley					12	12½							
	Nicholson			12										
	Jacobs			10										
	Levi			10										8
– 23	Stockwell (accounts of 29 Commissions examined, and Official Assignee appointed in most of them).					11	11½							
	Holl, Oswald & Co.						12							
	Da Cunha				12									
	Townsend & Brown				1									5
– 25	Muggeridge					11								
	Bourchier					1	1½							
	Heasman					2	2½							
	Newton	12												
	Calafat				12									
	Thompson							12						
	Levi			2										9
– 27	Levi			12										
	Townsend & Brown												11	
	Payne & Payne												12	
	Bishop									12				
– 29	Mahomed			11										
Sept. 5	Watlington												11	
	Dumont									11				
– 6	Bensley			11										
	Newton			12										
	Wilkinson					12½	1							
	Priseman					1½	2							
	Ewington					2½	3							
	Alpe	12												
	Cooke									12				10
– 7	Whitehead								11					
	Hunter									11				
	Bensley				12									
	Wright									12				4
– 8	Snow			11										
	Townsend & Brown			12										
	Cocker					1	1½							
	Chalklin					2	2½							
	Clough							12						
	Mason							12						8
– 9	Muggeridge					11								
	Rogers				10									
	Hider & Goodinge					12	12½							
	Butler					12½	1							
	Grant & Grant					1½	2							
	Smith	12												
	Jackson	12												10
– 10	Bensley				11									1
– 12	Cox					11	11½							
	Johnson					12								
	Lee					12½	1							
	Perkins					1½								
	Andre					2	2½							
	Swan				12									9
– 13	Atkinson					11								
	Metivier & Co.					12	12½							
	Windus			1										
	White												10	5
– 14	Darch				10									
	Mayor & Dove												11	2
– 15	Weston	11½												
	Williams & Hill				12									
	Jackson				11									3

No. 1.—Return of Meetings under Commissions from 1 January to 31 December 1836—*continued.*

Date.	BANKRUPTS' NAMES.	Opening Fiat.	Choice of Assignees.	Last Examination.	Private Meetings.	Audit.	Dividend.	Certificates.	Mortgagees' Accounts.	Official Assignees' Reports.	Proof of Debts.	Subdivision Court.	Miscellaneous Business.	Total Meetings.
1836: Sept. 16	Alpe		10½											
	Stockwell					11½	12							
	Horn & Jackson					12	12½							
	Jackson					12	12½							
	Horn					12	12½							
	Coster		2											
	Fuller												12	
	Graves												12	
	Smith				1									
– 19	Jackson	10½												
	Morgan					1								
	Briden					11	11½							
	Delvalle					12								
	Mayor & Dove					12½	1							
	Pemberton					1½	2							9
– 20	Hussey			11										
	Morgan			12										
	Parker			1										
	Lourieston					1½	2							
	Austin					12	12½							
	Swan		10½											8
– 22	Christmas & Co.		12											1
– 24	Ward				11									
	Arnold									11				2
– 26	Cocker						11							
	Hider & Goodinge						11½							
	Weston		12											
	Marns				10½									
	Smith				1									
	Priest	12												
	Ward									12				
	Marshall									12				
	Heywood							1						9
– 27	Fussell			11										
	Chiffney					11								
	Cosgrove					11½								
	Smith			12										
	Wright & Co.			1										
	Shaw & Elmslie				10½									
	Chandler & King							12						
	White									12				
	Jowett							12						
	Mitchell							12						
	Cole							12						
	Cowell	1												
	Chapman	1												
	Shephard	1												
	Smith												2	
	Nicholson							2						16
– 28	Townsend & Brown			11										
	Molteno		12											
	Williams		1											
	Christmas & Co.		12											
	Nicholson							12						
	Ward				1									
	Pritchard							12						
– 29	Bensley			10										
	Fletcher & Co.					11	11½							
	Colnaghi										12			
	Ward				9½									
	Luck				12									
	Rogers				1									
	Appleton	12												
	Cole							12						
	Dibsdall	1												
	Speechley		1											
	Wells	1												
	Astley				2									13
– 30	Knowles			11										
	Hunter			12										
	Astley			1										
	Wilson					2	2							
	Shepherd			11										
	Windus & Windus			2										
	Dods							12						
	Ditto							12						
	Shepherd								11					
	Graves									12				11

No. 1.—Return of Meetings under Commissions from 1 January to 31 December 1836—*continued.*

Date.	BANKRUPTS' NAMES.	Opening Fiat.	Choice of Assignees.	Last Examination.	Private Meetings.	Audit.	Dividend.	Certificates.	Mortgagees' Accounts.	Official Assignees' Reports.	Proof of Debts.	Subdivision Court.	Miscellaneous Business.	Total Meetings.
1836: Nov. 1	Marns				10									
	Christmas & Co.			11										2
– 2	Marns				11									1
– 3	Shaw & Co.	1			11									1
	Perry			12										
	Wicks			1										
	Butler		2											
	Jones				1½									
	Weston							12						
	Christmas & Co.							12						
	Wilby												1	8
– 5	Christmas & Co.		10											
	Lowes												10½	2
– 7	Snow			11	11½									
	Payne				11½	12								
	Alpe		1	1										
	Bailey & Co.		2											
	Williams							12						
	Wilby									12				
	Mathews	12												
	Michael	1												11
– 8	Priest			10										
	Cowell			11										
	Chapman			12										
	Shepherd			1										
	Payne						2							
	Danvers	1												
	Middleton	1												7
– 9	Sayre					10½								
	Robson					11½	12							
	Godson					12½	1							
	Fowler					1½	2							
	Elford							12						9
– 10	Mahomed					11								
	Heywood						12							
	Lever					12½	1							
	Christ					1½	2							
	Payne				10									
	Miall												12	
	Shelley												12	
	Middleton				11									10
– 11	Leigh												10½	
	Appleton			12										
	Dibsdall			11										
	Wells			1										
	Jackson			2										
	Morris							12						
	Miall									1				7
– 12	Townsend & Co.					10	10½							
	Townsend (sep.)					11	11							
	Brown (sep.)					11½	11½							
	Hodgkinson					12	12½							
	Forsyth					1	1½							
	Hancock												1	
	Webster	1												12
– 14	Miles					11	11½							
	Hagger					12								
	Bourchier					12½								
	Skelton					1	1½							
	Searl	12												
	Adams	12												
	Hyatt	1												
	Nichols	1												
	Shelley									1				11
– 15	Liddell					11	11½							
	Cheetham					12	12½							
	Linthorne & Co.					1	1½							
	Andrews			10										
	Mason			2										
	Boone						2½							
	Mason		1½											
	Nichols	1												11

No. 1.—Return of Meetings under Commissions from 1 January to 31 December 1836—*continued.*

Date.	BANKRUPTS' NAMES.	Opening Fiat.	Choice of Assignees.	Last Examination.	Private Meetings.	Audit.	Dividend.	Certificates.	Mortgagees' Accounts.	Official Assignees' Reports.	Proof of Debts.	Subdivision Court.	Miscellaneous Business.	Total Meetings.
1836: Nov. 16	Thompson	-	10											
	Danvers	-	11											
	Bradley	-	-	-	-	-	-	-	-	-	-	-	11	3
- 17	Middleton	-	10											
	Holl & Co.	-	-	-	-	-	-	-	-	-	-	-	11	
	Nichols	-	-	-	-	-	-	-	-	-	-	-	12	
	Christmas & Co.	-	-	-	-	-	12							
	Perry	-	11	-	-	-	-	-	-	-	-	-	-	5
- 18	Peppin	-	-	-	11									
	Payne & Payne	-	-	-	1									
	Perry	-	-	-	11									
	Price	12												
	Holl & Co.	-	-	-	-	-	-	-	-	-	-	-	1	5
- 21	Marns	-	-	-	-	11								
	Wade	-	-	-	-	11½	11½							
	Bottanby	-	-	-	-	12½	12½							
	Cohen	-	-	-	-	1								
	Blackwell & Co.	-	-	-	12½									
	Adams	-	2											
	Morris	12												
	Cooke	1												
	Farr	1												
	Priest	-	-	-	-	-	-	12	-	-	-	-	-	13
- 22	Jones	-	-	-	11									
	Marns	-	-	-	12									
	Shepherd	-	-	1										
	Bourchier	-	-	-	-	-	-	12	-	-	-	-	-	4
- 23	Townsend & Co.	-	-	-	10									
	Holl & Co.	-	-	-	-	-	-	-	-	-	-	-	11	
	Hollingdale	-	-	-	-	-	-	-	-	-	-	-	12	3
- 24	Wicks	-	-	11										
	Wells	-	-	-	-	-	-	-	-	-	-	-	12	2
- 25	Hyatt	-	11											
	Wade	-	-	-	12									
	Weston	-	11											
	Abercrombie	12												
	Pontin	12	-	-	-	-	-	-	-	-	-	-	-	5
- 26	Cocker	-	-	-	11									
	Bensley	-	-	-	-	-	-	-	-	-	-	-	12	2
- 28	Jackson	-	-	11										
	Briden	-	-	-	-	-	-	-	-	-	12			
	Nichols	-	12½											
	Townsend & Co.	-	-	-	-	-	-	-	-	-	-	-	12	
	Urquhart	12												
	Learmouth	-	-	-	-	-	-	-	12					
	Wright	1	-	-	-	-	-	-	-	-	-	-	-	7
- 29	Butler	-	-	11										
	Perry	-	-	-	12									
	Evershed	1	-	-	-	-	-	-	-	-	-	-	-	3
Dec. 1	Price	-	11											
	Butler	-	11½											
	O'Reilly	12	-											
	Call	-	-	-	12	-	-	-	-	-	-	-	-	4
- 2	Appleton	-	-	-	10	-	-	-	-	-	-	-	-	1
- 5	Mayor & Dove	-	-	-	-	11	11½							
	Holmes & Hall	-	-	-	-	12	12½							
	Godson	-	-	-	-	-	1							
	Rout	-	1½											
	Pontin	-	2											
	Perkins	-	-	-	-	-	-	12						
	Pite	1	-	-	-	-	-	-	-	-	-	-	-	9
- 6	Bailey & Co.	-	-	11										
	Snow	-	-	-	-	12½	1							
	Wells	-	-	1½										
	Hagger	-	-	-	-	-	11½							
	Godson	-	-	-	-	-	12							
	Ullithorne	1	-	-	-	-	-	-	-	-	-	-	-	7
- 7	Butler	-	-	-	-	-	-	-	-	-	-	-	11	
	Calafat	-	-	-	-	-	-	-	-	-	-	-	12	2
- 8	Jones	-	-	-	11									
	Turner	11												
	Wilkinson	12	-	-	-	-	-	-	-	-	-	-	-	3

No. 1.—Return of Meetings under Commissions from 1 January to 31 December 1836—*continued.*

Date.	BANKRUPTS' NAMES.	Opening Fiat.	Choice of Assignees.	Last Examination.	Private Meetings.	Audit.	Dividend.	Certificates.	Mortgagees' Accounts.	Official Assignees' Reports.	Proof of Debts.	Subdivision Court.	Miscellaneous Business.	Total Meetings.
1836: Dec. 9	Butler	-	-	-	10½									
	Wells	-	-	-	-	-	-	-	-	-	11			
	Learmonth	-	-	-	-	-	-	-	-	12				
	Houlbroke	-	-	-	-	-	-	-	-	-	-	-	12	
	Anderson	1	-	-	-	-	-	-	-	-	-	-	-	5
– 10	Price	-	11											
	Hartup & Co.	12												
	Cox	12												
	Wells	-	-	-	11	-	-	-	-	-	-	-	-	4
– 12	Chapman	-	-	10½										
	Prendergrass	-	-	-	-	11	11½							
	Clarke	-	-	-	-	12	12½							
	Picard	-	-	-	-	1	1½							
	Jackson	-	-	12½										
	Perry	-	-	-	=									
	Gander	-	-	-	1	-	-	-	-	-	-	-	-	10
– 13	Evershed	-	11											
	O'Reilly	-	12											
	Rout	-	-	-	1	-	-	-	-	-	-	-	-	3
– 14	Price	-	-	-	11	-	-	-	-	-	-	-	-	1
– 15	Wingfield	11	-	-	-	-	-	-	-	-	-	-	-	1
– 16	Thompson	-	-	11										
	Cazenove	-	-	-	-	-	12							
	Tatchell & Co.	-	-	-	-	1	1½							
	Clarke	-	-	-	-	2	2½	-	-	-	-	-	-	6
– 17	Perry	-	-	11										
	Mould	12	-	-	-	-	-	-	-	-	-	-	-	2
– 19	Mason	-	-	11										
	Wicks	-	-	12										
	Morley	-	-	-	-	-	-	-	-	-	-	-	1	
	Turner	-	1											
	Wilkinson	-	2											
	Jackson	-	-	1½										
	Woollett	12												
	Alexander	1	-	-	-	-	-	-	-	-	-	-	-	8
– 20	Jonas	-	-	11										
	Folkard	-	-	12										
	Docking	-	-	1										
	Batt	12	-	-	-	-	-	-	-	-	-	-	-	4
– 22	Dawes & Co.	-	-	-	-	-	-	-	-	-	-	-	11	
	Anderson	-	1											
	Cox	-	2											
	Ashford	-	-	-	-	-	-	-	-	-	-	-	11	
	Morgan	-	-	-	-	-	-	12						
	Snow	-	-	-	-	-	-	12						
	Mason	-	-	-	-	-	-	1	-	-	-	-	-	7
– 23	Bailey & Co.	-	-	10										
	Danvers	-	-	11										
	Middleton	-	-	12	-	-	-	-	-	-	-	-	-	3
– 27	Adams	-	-	12										
	Butler	-	-	11										
	Wingfield	-	-	10	-	-	-	-	-	-	-	-	-	3
– 28	Green	11	-	-	-	-	-	-	-	-	-	-	-	1
– 29	Adams	-	-	11										
	Butler	-	-	1										
	Evans	12	-	-	-	-	-	-	-	-	-	-	-	3
– 30	Nichols	-	-	11										
	Mould	-	-	-	12									
	Brookes	-	-	-	11									

Charles Fred. Williams, Commissioner.

No. 1.—Return of Meetings under Commissions from 1 January to 31 December 1836—*continued.*

Before JOHN HERMAN MERIVALE, Esq. COMMISSIONER.

BANKRUPTS' NAMES.	Days and Hours appointed for each Meeting.	The Object of each Meeting.
	1836:	
S. Strong	Jan. 1, at 11	last examination.
W. Gripper	– 5, at 12	ditto.
Parkin & Brown	– 5, at 1½	private.
T. Savage	– 8, at 12	last examination.
J. Nevin	– 8, at 1	ditto.
B. Gregory	– 8, at 2	assignees.
J. Polfreman	– 12, at 11	last examination.
J. Dubois	– 12, at 12	ditto.
Wolff & Dorville	– 12, at 1	dividend.
Parkin & Brown	– 13, at 11	private.
W. Williams	– 13, at 12	ditto.
Parkin & Brown	– 14, at 11	audit.
W. Gripper	– 14, at 11	private.
G. W. Roberts	– 14, at 12	audit.
T. Morgan	– 14, at 1	dividend.
J. Imeson	– 15, at 11	last examination.
H. Hutchinson	– 15, at 11	private.
Christie & Co.	– 15, at 12	dividend.
B. Angle	– 15, at 1	private.
J. Tulley	– 19, at 11	last examination.
S. Strong	– 19, at 12	ditto.
W. Gripper	– 19, at 1	ditto.
Parkin & Brown	– 20, at 12	ditto.
Last & Casey	– 21, at 12	private.
S. Dalby	– 22, at 11	last examination.
G. Jones	– 22, at 12	ditto.
J. Brown	– 22, at 1	assignees.
J. Willis	– 25, at 11	private.
W. Williams	– 26, at 11	assignees.
H. Hutchinson	– 26, at 12	ditto.
T. Daniel	– 26, at 1	audit.
J. Tulley	– 26, at 1	private.
H. Willis	– 27, at 11	ditto.
A. Lazarus	– 27, at 1	ditto.
Ditto	– 28, at 11	ditto.
J. Shayler	– 29, at 11	audit and dividend.
J. H. Jermyn	– 29, at 12	last examination.
J. Tulley	– 29, at 1	ditto.
H. Willis	Feb. 2, at 11	private.
A. Lazarus	– 2, at 12	ditto.
Ditto	– 3, at 11	ditto.
Ditto	– 4, at 11	ditto.
C. S. Dixon	– 4, at 2	ditto.
R. Wilkinson	– 5, at 11	dividend.
Wolff & Dorville	– 5, at 12	ditto.
D. L. Cohen	– 5, at 1	proof of debt.
J. W. Haines	– 10, at 11	assignees, and private.
A. Lazarus	– 10, at 12	private.
W. P. Dobree	– 11, at 11	audit.
J. Davis	– 11, at 12	audit and dividend.
J. Brown	– 11, at 11½	audit.
J. H. Rowe	– 11, at 1	audit and dividend.
A. Lazarus	– 11, at 11	assignees.
C. Millar	– 11, at 1	private.
B. Gregory	– 12, at 11	last examination.
W. Richardson	– 12, at 12	dividend.
T. Carter	– 12, at 1	ditto.
J. H. Jermyn	– 12, at 2	last.
Wertheim & Co.	– 12, at 12	private.
C. Millar	– 13, at 1	ditto.
J. W. Haines	– 13, at 2	ditto.
C. S. Dixon	– 15, at 11	assignees.
Parkin & Brown	– 15, at 12	last.
J. W. Haines	– 15, at 1	private.
T. Brown	– 15, at 11	ditto.
J. Curwen	– 16, at 11	dividend.
A. Douglas	– 16, at 12	ditto.
B. Boyes	– 16, at 12	audit.
J. Cottin	– 16, at 1	dividend.
J. D'Oyley	– 16, at 1½	ditto.
C. Millar	– 16, at 11	assignees.
J. Tulley	– 17, at 11	private.
F. Gamble	– 17, at 11½	ditto.
G. Langman	– 18, at 11	audit and dividend.
G. C. Weber	– 18, at 12	ditto.
H. H. Davis	– 18, at 1	audit.
T. Wagstaffe	– 18, at 1½	ditto.
H. Redhead	– 18, at 2	audit and dividend.
W. Snuggs	– 19, at 11	dividend.
F. P. Jervis	– 19, at 12	ditto.
G. Telfer	– 19, at 1	ditto.
J. Walton	– 19, at 2	private.
E. Wilson	– 19, at 2½	ditto.
B. Palmer	– 18, at 4½	ditto.
J. W. Haines	– 22, at 11	ditto.
T. Brown	– 23, at 11	assignees.

BANKRUPTS' NAMES.	Days and Hours appointed for each Meeting.	The Object of each Meeting.
	1836:	
B. Gregory	Feb. 23, at 12	last examination.
J. Tulley	– 24, at 1	private.
W. Williams	– 26, at 11	last examination.
H. Hutchinson	– 26, at 12	ditto.
F. Gamble	– 26, at 1	assignees.
E. Wilson	– 26, at 2	ditto.
G. W. Roberts	– 29, at 12	private.
W. Gripper	– 29, at 12	ditto.
R. Wilkinson	March 1, at 1	dividend.
D. L. Cohen	– 1, at 12	ditto.
M. Wertheim	– 1, at 11	assignees.
E. Wilson	– 2, at 11	private.
J. Tulley	– 2, at 11	ditto.
W. A. Groocock	– 2, at 12	ditto.
J. W. Haines	– 2, at 1	ditto.
J. Taylor	– 3, at 11	audit.
R. W. Stephens	– 3, at 11½	ditto.
B. Angle	– 3, at 12	ditto.
R. S. Saxby	– 3, at 12½	ditto.
W. Polley	– 3, at 1	ditto.
B. Palmer	– 3, at 11	assignees.
B. Angle	– 3, at 12	private.
W. De Caux	– 3, at 12	ditto.
B. Angle	– 4, at 12	ditto.
W. De Caux	– 8, at 11	ditto.
B. Angle	– 8, at 12	ditto.
D. Morgan	– 9, at 11	ditto.
J. Greenhill	– 10, at 11	audit and dividend.
Wolff & Dorville	– 10, at 12	audit.
J. Willis	– 10, at 1	private.
A. Lazarus	– 11, at 11	last examination.
B. Shadgett	– 11, at 12	dividend.
W. Richardson	– 11, at 1	ditto.
F. Gamble	– 11, at 11	private.
F. Glass	– 11, at 1	ditto.
T. Biggs	– 14, at 12	ditto.
J. W. Haines	– 15, at 11	last examination.
H. Cutler	– 15, at 12	dividend.
B. Boyes	– 15, at 1	ditto.
D. Rankine	– 15, at 12	private.
J. Lowe	– 15, at 11	ditto.
T. Davis	– 15, at 1	ditto.
F. Gamble	– 16, at 12	assignees.
W. De Caux	– 16, at 11	ditto.
A. Molony	– 17, at 11	audit.
M'Donald & Campbell.	– 17, at 12	dividends.
C. S. Dixon	– 18, at 11	last examination.
W. Steel	– 18, at 12	dividend.
C. Welman	– 18, at 1	ditto.
J. Lewis	– 18, at 2	ditto.
C. Millar	– 22, at 11	last examination.
Webster & Simpson	– 22, at 12	audit and dividend.
F. Glass	– 22, at 1	assignees.
S. Strong	– 24, at 11	audit and dividend.
W. Gripper	– 24, at 12	audit.
J. Lowe	– 24, at 12	assignees.
T. Davis	– 24, at 1	ditto.
J. T. Herken	– 24, at 2	ditto.
W. Richardson	– 24, at 2	private.
M. A. Powis	– 24, at 1	ditto.
Wertheim & Co.	– 25, at 11	last examination.
D. Morgan	– 25, at 12	assignees.
W. Elkins	– 25, at 1	ditto.
A. Lamert	– 25, at 1	private.
T. Brown	– 29, at 11	last examination.
T. Luck	– 29, at 3	private.
B. Palmer	– 5, at 11	last examn & assignees.
M. A. Powis	– 5, at 12	assignees.
T. Patterson	– 5, at 1	ditto.
Bailey & Co.	– 7, at 1	private.
E. Wilson	– 12, at 11	last examination.
F. Gamble	– 12, at 12	ditto and assignees.
W. Richardson	– 12, at 1	dividend.
T. Luck	– 12, at 2	assignees.
C. Orrah	– 12, at 2	private.
J. P. Neale	– 13, at 11	audit and dividend.
Wolff & Dorville	– 13, at 12	audit.
A. Lazarus	– 13, at 1	last examination.
T. Savage	– 14, at 11	audit and dividend.
J. Nevin	– 14, at 2	ditto.
J. Dubois	– 14, at 1	ditto.
J. Polfreman	– 14, at 2	ditto.
J. Imeson	– 15, at 11	ditto.
J. Tulley	– 15, at 12	audit.

No. 1.—Return of Meetings under Commissions from 1 January to 31 December 1836—*continued.*

BANKRUPTS' NAMES.	Days and Hours appointed for each Meeting.	The Object of each Meeting.
	1836:	
J. H. Jermyn	April 15, at 12½	audit and dividend.
W. De Caux	– 15, at 1½	last examination.
Parkin & Brown	– 18, at 12	private.
B. Palmer	– 19, at 11	last examination.
Bailey & Simms	– 19, at 12	assignees.
E. Smith	– 19, at 1	ditto.
N. Ketcher	– 20, at 11	dividend.
W. Holmden	– 20, at 11½	ditto.
W. Rowley	– 20, at 12	ditto.
W. Parker	– 20, at 1	ditto.
S. Dalby	– 21, at 11	audit and dividend.
G. Jones	– 21, at 12	audit.
E. Frances	– 21, at 12	dividend.
J. Deacon	– 21, at 1	ditto.
C. Ingram	– 21, at 1½	ditto.
H. Dean	– 21, at 2	ditto.
D. Morgan	– 22, at 11	last examination.
F. Glass	– 22, at 12	ditto.
Ditto	– 22, at 1	private.
E. Smith	– 23, at 1	ditto.
J. Lowe	– 26, at 11	last examination.
T. Davis	– 26, at 12	ditto.
J. T. Herken	– 26, at 1	ditto.
C. Orrah	– 26, at 2	assignees.
E. Smith	– 26, at 12	private.
A. Lazarus	– 29, at 11	last examination.
— Rickaby	– 30 - -	subdivision court.
W. Hayward	May 2, at 12	Private.
Parkin & Brown	– 2, at 1	ditto.
B. Gregory	– 5, at 11	audit.
M. A. Powis	– 6, at 11	last examination.
B. Powis	– 6, at 12	dividend.
J. Tulley	– 6, at 1	proof of debt.
E. Smith	– 6, at 1	private.
T. Patterson	– 10, at 11	last examination.
Webb & Co.	– 10, at 12	dividend.
Knott & Co.	– 10, at 1	dividend.
W. De Caux	– 11, at 12	last examination.
Parry & Co.	– 11, at 11	dividend.
Graham & Co.	– 11, at 11½	ditto.
W. Hayward	– 11, at 1	assignees.
S. Showler	– 11, at 1	private.
E. Smith	– 11, at 12	ditto.
T. Luck	– 13, at 11	last examination.
H. Dixon	– 13, at 12	dividend.
D. Morgan	– 13, at 1	last examination.
Bailey & Co.	– 17, at 11	private.
W. Williams	– 19, at 11	audit.
H. Hutchinson	– 19, at 11	ditto and dividend.
B. Palmer	– 19, at 12	last examination.
B. Devonport	– 19, at 1	dividend.
T. Dobson	– 19, at 11	private.
Bailey & Co.	– 20, at 11	last examination.
W. Richardson	– 20, at 12	dividend.
Wolff & Dorville	– 20, at 1	audit.
D. Morgan	– 20, at 1	private.
E. Smith	– 24, at 11	last examination.
C. Orrah	– 24, at 12	ditto.
Rickaby	– 24 - -	subdivision court.
S. Showler	– 24, at 1	assignees.
F. Glass	– 24, at 2	private.
W. Pissey	– 24, at 3	ditto.
M. Caldwell	– 25, at 11	ditto.
T. Dobson	– 27, at 11	assignees.
T. Carter	– 27, at 12	private.
W. Pissey	– 27, at 11	ditto.
R. Lund	June 1, at 5	ditto.
A. Lazarus	– 2, at 11	audit and dividend.
J. W. Haines	– 2, at 12	audit.
E. Smith	– 2, at 12	private.
Gell & Go.	– 3, at 11	dividend.
Parry & Co.	– 3, at 11½	ditto.
B. Palmer	– 3, at 12	last examination.
Webster & Co	– 3, at 1	proof.
T. Dobson	– 3, at 1	private.
W. Jennings	– 3, at 1	ditto.
F. Gamble	– 7, at 11	last examination.
W. Pissey	– 7, at 12	assignees.
C. S. Dixon	– 9, at 11	audit and dividend.
C. Millar	– 9, at 12	ditto.
T. Brown	– 9, at 1½	audit.
Wertheim & Co.	– 9, at 1	ditto.
W. Jennings	– 10, at 11	assignees.
W. Sturt	– 10, at 1	private.
T. Dobson	– 10, at 12	ditto.
— Garcia	– 13 - -	subdivision court.
W. Hayward	– 14, at 11	last examination.
D. Morgan	– 14, at 12	ditto.
E. Smith	– 14, at 1	ditto.
F. Shaw	– 15, at 2	private.
E. Wilson	June 16, at 11	audit and dividend.
R. Eaton	– 16, at 12	dividend.
R. Lund	– 16, at 1	assignees.
J Morland	– 16, at 12½	proof of debt.
J. Piper	– 16, at 12	private.
J. Harwood	– 17, at 11	assignees.
F. Gamble	– 17, at 12	last.
W. Jennings	– 17, at 1	assignees.
— Brookes	– 18 - -	subdivision court,
H. George	– 21, at 11	dividend.
W. H. Andrews	– 21, at 11½	ditto.
Payne & Co.	– 21, at 12	dividends.
S. Bond	– 21, at 1	dividend.
R. Garrett	– 21, at 2	ditto.
F. Shaw	– 21, at 11	private.
R. Lund	– 22, at 12	ditto.
W. Elkins	– 24, at 11	dividend.
Clarke & Co.	– 24, at 12	ditto.
J. Piper	– 24, at 1	assignees.
— Rickaby	– 24 - -	subdivision court.
B. Angle	– 25, at 11	ditto.
T. C. Biggs	– 28 at 11	dividend.
D. Harris	– 28, at 12	ditto.
R. Jones	– 28, at 12½	ditto.
F. Shaw	– 28, at 1	assignees.
W. Sturt	– 28, at 11	private.
W. De Caux	– 30, at 11	audit and dividend.
D. Morgan	– 30, at 12	audit.
B. Palmer	– 30, at 12	ditto.
D. James	– 30, at 12½	ditto.
D. Morgan	– 30, at 12	private.
T. Dobson	July 1, at 11	last examination.
T. Shirley	– 1, at 12	dividend.
J. Parkins	– 1, at 1	ditto.
R. Stirling	– 1, at 1½	ditto.
H. Willis	– 1, at 2	ditto.
D. Morgan	– 4, at 11	private.
E. Smith	– 5, at 11	last examination.
D. Morgan	– 5, at 12	ditto.
Parkin & Co.	– 5, at 1	private.
T. J. Lancaster	– 7, at 11	dividend.
G. Bostock	– 7, at 12	ditto.
T. Gardiner	– 7, at 12½	ditto.
J. Goodwin	– 7, at 1	ditto.
W. Pissey	– 8, at 11	last examination.
G. Jones	– 8, at 12½	dividend.
J. Mitchell	– 8, at 1	assignees.
W. Sturt	– 8, at 2	ditto.
J. Morland	– 8, at 12	dividend.
T. Dobson	– 9, at 11	private.
Ditto	– 11, at 12	last.
B. Angle	– 11, at 11	private.
F. Glass	– 12, at 11	audit and last examination.
D. Lindo	– 12, at 12	dividend.
D. Morgan	– 13, at 11	last examinatiow.
J. Lowe	– 14, at 11	audit and dividend.
J. T. Herken	– 14, at 12	ditto.
Clarke & Co.	– 14, at 1	dividend.
T. Davis	– 15, at 11	audit and dividend.
R. Lund	– 15, at 12	last examination.
W. Jennings	– 15, at 1	ditto.
R. Fleming	– 15, at 11	private.
H. Gimson	– 18, at 11	assignees.
J. Smith	– 18, at 12	ditto.
W. Pissey	– 18, at 1	last examination,
F. Gamble	– 18, at 2	ditto.
Ditto	– 18, at 11	private.
J. Harwood	– 19, at 11	last examination.
Last & Co.	– 19, at 12	dividends.
Parkin & Co.	– 19, at 1	last examination,
F. Gamble	– 19, at 1	ditto.
R. Fleming	– 28, at 2	assignees.
F. Shaw	– 29, at 11	last examination.
J. Piper	– 29, at 12	ditto.
Parkin & Co.	– 29, at 1	ditto.
August and September Vacation.		
W. Stevens	Oct. 4, at 11	audit and dividend.
H. & T. Stevens	– 4, at 12	last examination.
— Michael	– 4, at 1	ditto.
J. Smith	– 4, at 11½	Proof of debts.
A. Gordon	– 4, at 12½	ditto.
W. Nettleton	– 4, at 12	private.
S. Coxhead	– 7, at 12	ditto.
W. Houston	– 7, at 1	ditto.
F. Deeley	– 8, at 11	last examination.
— Hedges	– 11, at 11	ditto.
— Rogers	– 11, at 12	ditto.
J. Smith	– 11, at 1	ditto.
Wilks	– 11, at 2	ditto.

(*continued.*)

No. 1.—Return of Meetings under Commissions from 1 January to 31 December 1836—*continued.*

BANKRUPTS' NAMES.	Days and Hours appointed for each Meeting.	The Object of each Meeting.
	1836:	
Lynch & Kite	Oct. 11, at 12	private.
C. J. Chapman	— 12, at 2	last examination.
H. Kerr	— 13, at 12	private.
— Joynson	— 13, at 1	ditto.
— Mason	— 13, at 11	assignees.
— Good	— 13, at 12	ditto.
W. May	— 13, at 11	private.
Hyman & Levi	— 14, at 11	last examination.
J. Savill	— 14, at 12	ditto.
G. Topham	— 14, at 12	private.
J. Smith	— 15, at 12	ditto.
— Stevens	— 15, at 11	ditto.
J. Ablitt	— 15, at 11	ditto.
— Loader	— 18, at 11	last examination.
W. Nettleton	— 18, at 12	assignees.
S. Coxhead	— 18, at 1	ditto.
W. Houston	— 18, at 2	ditto.
Lynch & Kite	— 18, at 2	ditto.
W. W. Mansell	— 18, at 1	private.
— Raven	— 20, at 12	ditto.
J. Ablitt	— 20, at 1	ditto.
S. Ratcliffe	— 20, at 12	ditto.
R. Smith	— 21, at 11	last examination.
Broomfield	— 21, at 2	ditto.
J. Smith	— 21, at 12	proof of debts.
— Stevens	— 22, at 11	private.
Wright & Co.	— 22, at 12	last examination.
Bailey & Co.	— 25, at 11	audit and dividend.
J. Hayes	— 25, at 11	last examination.
G. Topham	— 25, at 12	assignees.
W. Nettleton	— 25, at 1	ditto.
— Thompson	— 25, at 1	private.
S. Bates	— 25, at 12	ditto.
J. Newson	— 26, at 12	ditto.
W. May	— 27, at 12	assignees.
J. Ablitt	— 27, at 1	ditto.
W. W. Mansell	— 27, at 2	ditto.
— Molteno	— 28, at 11	last exam nation.
— Williams	— 28, at 12	ditto.
— Raven	— 29, at 12	private.
— Thompson	— 29, at 1	ditto.
J. Elliot	— 29, at 12	ditto.
Tidd & Co.	— 31, at 12	ditto.
J. G. Peacock	— 31, at 1	ditto
J. Duncan	Nov. 1, at 3	ditto.
J. Haylmore	— 2, at 12	ditto.
A. Elmslie	— 2, at 12	ditto.
W. Hayward	— 3, at 11	audit and dividend.
R. Moffitt	— 3, at 12	dividend.
J. Morland	— 3, at 12½	ditto.
J. Harwood	— 3, at 1	audit and dividend.
S. Ratcliffe	— 3, at 2	assignees.
J. Ablitt	— 3, at 11	private.
R. Lund	— 4, at 11	audit and dividend.
W. Jennings	— 4, at 12	ditto.
W. Sturt	— 4, at 11½	audit and last ex^{n}.
J. Mitchell	— 4, at 1	audit and dividend.
F. Gamble	— 4, at 2	audit.
G. Topham	— 4, at 12	private.
F. Glass	— 7, at 12	ditto.
Ditto	— 8, at 11	last ex^{n} and dividend.
D. Lindo	— 8, at 12¼	dividend.
J. Piper	— 8, at 1	audit.
M. A. Powis	— 8, at 1½	ditto.
T. Luck	— 8, at 2	ditto.
J. Elliot	— 8, at 1	assignees.
Tidd & Co.	— 8, at 12	ditto.
G. Topham	— 8, at 1	private.
R. Wilby	— 8, at 3	ditto.
J. Ward	— 8, at 8	ditto.
J. Bates	— 9, at 11	assignees.
J. Newson	— 9, at 12	ditto.
J. G. Peacock	— 9, at 1	ditto.
J. Duncan	— 9, at 2	ditto.
J. Ablitt	— 9, at 11	private.
J. Smith	— 9, at 2	ditto.
G. Garratt	— 10, at 11	dividend.
C. Orrah	— 10, at 12	audit and dividend.
T. Patterson	— 10, at 1	ditto.
W. Pissey	— 10, at 2	ditto.
J. & J. Boyn	— 11, at 11	dividend.
Earp & Haimes	— 11, at 12	ditto.
E. Sherrard	— 11, at 12½	ditto.
T. Woodhouse	— 11, at 1	ditto.
C. H. Mueller	— 11, at 1½	ditto.
A. Ross	Nov. 11, at 2	dividend.
G. Harris	— 11, at 2½	audit.
G. Topham	— 11, at 11	private.
Ditto	— 12, at 11	assignees.
A. Elmslie	— 12, at 12	ditto.
H. Gimson	— 15, at 12	audit and dividend.
J. Smith	— 15, at 1	ditto.
E. Smith	— 15, at 2	ditto.
W. Nettleton	— 15, at 11	last examination.
B. Angle	— 16, at 11	private.
R. Fleming	— 17, at 11	audit.
T. Dobson	— 17, at 12	ditto.
J. S. Prockter	— 17, at 11½	last examination.
D. Morgan	— 17, at 1	audit and dividend.
S. Coxhead	— 18, at 11	last examination.
W. Houston	— 18, at 12	ditto.
R. Wilby	— 18, at 1	assignees.
C. O. Rooks	— 18, at 1	dividend.
J. Ward	— 18, at 1	private.
B. Angle	— 19, at 12	ditto.
Lynch & Kite	— 22, at 11	last examination.
J. Ward	— 22, at 12	assignees.
J. Smith	— 22, at 1	ditto.
B. Angle	— 23, at 10	private.
E. Cale	— 24, at 12	ditto.
W. May	— 25, at 11	last examination.
G. Topham	— 25, at 12	ditto.
E. Cockett	— 25, at 1	assignees.
J. Ablitt	— 29, at 11	last examination.
W. W. Mansell	— 29, at 12	ditto.
J. C. Hyde	— 29, at 1	ditto.
E. Cale	Dec. 1, at 12	private.
S. Ratcliffe	— 2, at 2	last examination.
C. Fea	— 2, at 1	assignees.
J. Newton	— 2, at 12	ditto.
E. Cale	— 2, at 11	ditto.
Ditto	— 5, at 12	private.
C. Fea	— 5, at 1	ditto.
S. Bates	— 6, at 11	last examination.
F. Shaw	— 6, at 12	audit.
W. H. Urquhart	— 6, at 1	assignees.
E. Cale	— 7, at 12	private.
J. C. Prockter	— 8, at 11	audit and dividend.
Ditto	— 8, at 11	last examination.
J. Owen	— 8, at 12	assignees.
J. Newson	— 9, at 11	last examination.
G. Topham	— 9, at 12	ditto.
J. Hall	— 9, at 2	private.
G. Jones	— 10, at 11	ditto.
C. Fea	— 10, at 11	ditto.
J. Elliott	— 13, at 11	last examination.
Tidd & Co.	— 13, at 12	ditto.
J. G. Peacock	— 13, at 1	ditto.
H. Weston	— 13, at 12	private.
Lynch & Co.	— 15, at 11	last examination.
Clarke & Co.	— 15, at 12	proof of debt.
Wertheim & Co.	— 15, at 1	private.
W. Nettleton	— 15, at 12	ditto.
J. Duncan	— 16, at 11	last examination.
J. Haylmore	— 16, at 12	ditto.
A. Elmslie	— 16, at 1	ditto.
W. Nettleton	— 16, at 2	ditto.
Ditto	— 16, at 11½	private.
Haim Benattar	— 16, at 12	ditto.
J. R. Yates	— 16, at 12½	ditto.
G. Topham	— 19, at 12	last examination.
H. Benattar	— 19, at 12	private.
D. Morgan	— 20, at 12	dividend.
W. Hodsoll	— 20, at 1	ditto.
J. Dubois	— 20, at 11	ditto.
T. Morgan	— 20, at 11½	ditto.
T. Carter	— 20, at 1½	proof of debts.
J. Hall	— 20, at 11	assignees.
W. Green	— 21, at 11	private.
F. Glass	— 22, at 12	ditto.
H. Weston	— 22, at 11	assignees.
R. Wilby	— 23, at 11	last ex^{n} and assignees.
J. Ward	— 23, at 12	last examination.
J. Smith	— 23, at 1	ditto.
J. Haylmore	— 23, at 1½	ditto.
H. Benattar	— 24, at 12	assignees.
J. R. Yates	— 24, at 11	ditto.
E. Cockett	— 27, at 11	last examination.
B. Angle	— 27, at 12	private.
T. Morgan	— 27, at 11	dividend.

John Campbell, Dep^{y} Reg^{r}.

No. 1.—Return of Meetings under Commissions from 1 January to 31 December 1836—*continued.*

Before JOSHUA EVANS, Esq. COMMISSIONER.

BANKRUPTS' NAMES.	Days and Hours appointed for each Meeting.	The Object of each Meeting.
	1836:	
Hill	Jan. 5, at 11	choice of assignees.
Greaves	– 5, at 12	ditto.
Newman	– 5, at 1	adj. last examination.
Jones	– 5, at 2	choice of assignees.
Tomalin	– 6 at 11	audit.
Cantillow	– 6, at 12	dividend.
Jones	– 6, at 1	adj. last examination.
Terry	– 6, at 1	audit and dividend.
Kirwan	– 6, at 2	ditto.
Box	– 8, at 11	last examination.
Blyth	– 8, at 12	ditto.
Parry	– 8, at 1	dividend.
Eades	– 8, at 2	ditto.
Raikes & Co.	– 11, at 11	private meeting.
Jones	– 11, at 11	last examination.
Cutler	– 11, at 12	ditto.
Sanderson	– 11, at 1	ditto.
Moser	– 11, at 2	choice of assignees.
Stringer	– 11, at 11	private meeting.
Rule	– 13, at 11	dividend.
Stringer	– 13, at 12	adjourned dividend.
Wright	– 13, at 1	ditto.
Lewis	– 13, at 2	dividend.
Brown	– 13, at 11	private meeting.
Newman	– 13, at 1	ditto.
Addison	– 15, at 11	last examination.
Penn	– 15, at 12	ditto.
Molyneux	– 15, at 1	dividend.
Titterton	– 15, at 2	choice of assignees.
Thomas	– 19, at 11	last examination.
Sadd	– 19, at 12	ditto.
Leveine	– 19, at 1	ditto.
Rose, Laycock, Newbold	– 20, at 11	audits.
Cutler	– 20, at 12	adj. last examination.
Stringer	– 20, at 2	adjourned dividend.
Newman	– 20, at 11	private meeting.
Herschfield	– 20, at 1	ditto.
Mason	– 26, at 11	last examination.
Adams	– 26, at 11	audit.
Pickford	– 26, at 12	adj. last examination.
Withers	– 26, at 2	choice of assignees.
Herschfield	– 26, at 1	private meeting.
Molyneux	– 27, at 11	adjourned dividend.
Joyce	– 27, at 12	choice of assignees.
Hill	– 29, at 11	last examination.
Jones	– 29, at 12	private meeting.
Greaves	Feb. 2, at 11	last examination.
Cutler	– 2, at 12	adj. last examination.
Stewart	– 2, at 1	choice of assignees.
Myers	– 3, at 11	dividend.
Jones	– 3, at 12	adj. last examination.
Sanderson	– 3, at 1	ditto.
Jones	– 5, at 11	last examination.
Withers	– 5, at 12	private meeting.
Withers	– 10, at 11	private meeting.
Tapp	– 10, at 12	ditto.
W. Jones	– 10, at 1	audit.
Titterton	– 16, at 11	last examination.
Mason	– 16, at 12	private meeting.
Joyce	– 16, at 1	ditto.
Sparrow	– 16, at 11	ditto.
Johnson	– 17, at 11	dividend.
Rose	– 17, at 12	ditto.
Sanderson	– 17, at 1	adj last examination.
Beaumont	– 17, at 2	choice of assignees.
Moser	– 19, at 11	last examination.
Williams	– 19, at 12	choice of assignees.
Sparrow	– 19, at 1	ditto.
Hamilton	– 19, at 2	ditto.
Carter	– 24, at 11	dividend.
Phillips	– 24, at 12	ditto.
Holden	– 24, at 1	ditto.
Staig	– 24, at 2	ditto.
Withers	– 26, at 11	ditto.
Foot	– 26, at 12	ditto.

BANKRUPTS' NAMES.	Days and Hours appointed for each Meeting.	The Object of each Meeting.
	1836:	
Penn	Feb. 26, at 1	adj. last examination.
Sayers	– 26, at 12	last examination.
Eades	– 26, at 2	proof of debt.
Keenan	– 26, at 2	choice of assignees.
Joyce	March 1, at 11	last examination.
Thomas	– 1, at 12	adj. last examination.
Peat	– 1, at 1	choice of assignees.
Webb	– 1, at 12	ditto.
Dennis	– 2, at 11	dividend.
Trigg	– 2, at 12	ditto.
Jones	– 2, at 1	adj. last examination.
Jones & Halton	– 2, at 2	ditto.
Sparrow	– 4, at 11	private meeting.
Williams	– 4, at 12	ditto.
Stuart	– 8, at 11	last examination.
Mason	– 8, at 12	adjourned ditto.
Sanderson	– 8, at 1	ditto.
Sayer	– 8, at 1	ditto.
Cochrane	– 8, at 2	choice of assignees.
Reinagle	– 9, at 11	adjourned dividend.
Newman	– 9, at 12	audit.
Moore	– 9, at 1	dividend.
Mills	– 9, at 2	ditto.
Mundy	– 9, at 11	private meeting.
Hood & Grove	– 11, at 11	dividend.
Nicholson	– 11, at 12	ditto.
Hodgkinson	– 11, at 1	ditto.
Moser	– 11, at 2	adj. last examination.
Nickalls	– 16, at 11	adjourned dividend.
Newman	– 16, at 12	dividend.
Jones	– 16, at 1	audit.
Newbold	– 16, at 11	adjourned audit.
Stringer	– 16, at 12	adjourned dividend.
Blyth	– 16, at 2	proof of a debt.
Chapman	– 19, at 11	choice of assignees.
Molyneux	– 19, at 1	private meeting.
Beaumont	– 22, at 11	last examination.
Williams	– 22, at 12	ditto.
Sparrow	– 22, at 1	ditto.
Hutch	– 22, at 2	dividend.
Mundy	– 22, at 2	choice of assignees.
Eades	– 22, at 11	proof of a debt.
Cutler	– 23, at 11	audit.
Jones	– 23, at 11	dividend.
Harris	– 23, at 12	ditto.
Lock	– 23, at 1	ditto.
Boyce	– 23, at 2	ditto.
Jones	– 24, at 11	adj. last examination.
Windross	– 25, at 11	dividend.
Williams	– 28, at 11	choice of assignees.
Tindall	– 28, at 12	ditto.
Worrall	– 28, at 1	ditto.
Hamilton	– 29, at 11	last examination.
Molyneux	– 29, at 12	dividend.
Edee	– 29, at 1	ditto.
Joyce	– 29, at 1	adj. last examination.
Moser	– 29, at 2	ditto.
Blyth	– 30, at 11	audit.
Box	– 30, at 11	ditto.
Sanderson	– 30, at 12	ditto.
Thomas	– 30, at 12	ditto.
Bentley	– 30, at 1	dividend.
Theed	– 30, at 2	proof of debts.
Jones	– 30, at 11	private meeting.
Keenan	April 1, at 11	last examination.
Peat	– 5, at 1	ditto.
Webb	– 5, at 1	ditto.
Jones	– 5, at 2	choice of assignees.
Goodwin	– 5, at 11	ditto.
Box	– 6, at 11	dividend.
Blyth	– 6, at 12	ditto.
Addison	– 6, at 1	audit.
Busby	– 6, at 1	dividend.
Lewis	– 6, at 2	ditto.
Holden	– 6, at 11	ditto.
Tindall	– 6, at 2	adj. choice assignees.

(*continued.*)

No. 1.—Return of Meetings under Commissions from 1 January to 31 December 1836—*continued.*

BANKRUPTS' NAMES.	Days and Hours appointed for each Meeting.	The Object of each Meeting.
	1836:	
Cochrane	April 12, at 11	last examination.
Reinagle	– 12, at 12	adj. dividend.
Sparrow	– 12, at 1	adj. last examination.
Chapman	– 12, at 11	private meeting.
Addison	– 13, at 11	dividend.
Levien	– 13, at 11	audit.
Mason	– 13, at 12	ditto.
Sanderson	– 13, at 12	dividend.
Wirdross	– 13, at 2	adjourned dividend.
Levien	– 15, at 11	dividend.
Keenan	– 15, at 12	last examination.
Brown	– 15, at 1	choice of assignees.
Mundy	– 19, at 11	last examination.
Fry	– 19, at 12	choice of assignees.
Cochrane	– 19, at 1	private meeting.
Greaves	– 20, at 11	audit.
Harper	– 20, at 1	dividend.
Lloyd	– 20, at 12	ditto.
Edwards	– 20, at 2	ditto.
Goodwin	– 20, at 11	private meeting.
Williams	– 26, at 11	last examination.
Tindall	– 26, at 12	ditto.
Worrall	– 26, at 1	ditto.
Chapman	– 26, at 2	ditto.
Greaves	– 27, at 11	dividend.
Jones	– 27, at 12	audit.
Jones, W.	– 27, at 12	dividend.
Joyce	– 27, at 1	adj. last examination.
Cochrane	– 27, at 2	ditto.
Keenan	– 27, at 11	private meeting.
SUBDIVISION COURT,	28, at 11	
Currie	– 29, at 11	private meeting.
Chifney	– 29, at 12	choice of assignees.
Youde	– 29, at 1	ditto.
Ditchburn	May 2, at 11	ditto.
Cochrane	2, at 12	adj. last examination.
Keenan	2, at 1	private meeting.
Titterton	– 4, at 11	audit.
Nickalls	– 4, at 12	adjourned dividend.
Duckett	– 4, at 12	dividend.
Wilkinson	– 4, at 1	ditto.
Sparrow	– 4, at 2	adj. last examination.
Jones	– 10, at 11	last examination.
Keenan	– 10, at 12	adj. last examination.
Williams	– 10, at 1	ditto.
Titterton	– 11, at 11	dividend.
Moser	– 11, at 11	audit.
Grant	– 11, at 12	dividend.
Meeson	– 11, at 1	ditto.
Darby	– 11, at 2	choice of assignees.
Goodwin	– 13, at 11	last examination.
Joyner	– 13, at 12	dividend.
Whitehead	– 13, at 1	choice of assignees.
Moser	– 18, at 11	dividend.
Joyce	– 18, at 12	audit.
Duckett	– 18, at 1	adjourned dividend.
Priestley	– 18, at 1	audit.
Bignold	– 18, at 2	ditto.
Brown	– 20, at 11	last examination.
Chapman	– 20, at 12	adj. last examination.
Fry	– 24, at 11	last examination.
Withers	– 25, at 11	audit.
Collins	– 25, at 12	choice of assignees.
Willows	– 25, at 1	ditto.
Chifney	– 31, at 11	last examination.
Youde	– 31, at 12	ditto.
Joyner	– 31, at 1	adjourned dividend.
Withers	June 1, at 11	dividend.
Stewart	– 1, at 11	audit.
Reinagle	– 1, at 12	adjourned dividend.
Mundy	– 1, at 1	adj. last examination.
Ditchburn	– 3, at 11	last examination.
Lean	– 3, at 12	dividend.
Jones	– 3, at 1	adj. last examination.
Joyce	– 3, at 2	ditto.
Beaumont	– 8, at 11	audit.
Spurrier	– 8, at 11	dividend.
Grant	– 8, at 12	choice of assignees.
Joyner	– 8, at 1	adjourned dividend.

BANKRUPTS' NAMES.	Days and Hours appointed for each Meeting.	The Object of each Meeting.
	1836:	
Yates	June 8, at 2	choice of assignees.
Darby	– 14, at 11	last examination.
Priestley	– 14, at 12	dividend.
Sinflen	– 14, at 12	proof of debt.
Birks	– 14, at 12	private meeting.
Finlay	– 14, at 1	choice of assignees.
Beaumont	– 15, at 11	dividend.
Williams	– 15, at 11	audit.
Hamilton	– 15, at 12	ditto.
Cochrane	– 15, at 12	ditto.
Dunn	– 15, at 1	dividend.
Moline	– 15, at 2	ditto.
Whitehead	– 17, at 11	last examination.
Darby	– 17, at 12	private meeting.
Williams	– 22, at 11	dividend.
Sparrow	– 22, at 11	audit.
Hamilton	– 22, at 12	dividend.
Peat	– 22, at 12	audit.
Moger	– 22, at 1	choice of assignees.
Collins	– 28, at 11	last examination.
Willows	– 28, at 12	ditto.
Stringer	– 28, at 1	dividend.
Bentley	– 28, at 2	last examination.
Webb	– 29, at 11	audit.
Tindall	– 29, at 11	ditto.
Chifney	– 29, at 12	adj. last examination.
Lewis	– 29, at 1	dividend.
Dunn	– 29, at 11	adjourned dividend.
Sparrow	July 6, at 11	adj. last examination.
Quin	– 6, at 12	choice of assignees.
Rogers	– 6, at 1	ditto.
Atkins	– 6, at 2	ditto.
Mundy	– 12, at 11	audit.
Williams	– 12, at 11	ditto.
Joyce	– 12, at 11	ditto.
Grant	– 12, at 12	last examination.
Worrall	– 13, at 11	audit.
Chapman	– 13, at 11	ditto.
Hemming	– 13, at 12	dividend.
Heath	– 13, at 1	ditto.
Chifney	– 13, at 2	adj. last examination.
Yates	– 15, at 11	last examination.
Finlay	– 15, at 12	ditto.
Morland	– 15, at 1	dividend.
Mann	– 15, at 2	choice of assignees.
Sparrow	– 15, at 11	private meeting.
Williams	– 20, at 11	dividend.
Chapman	– 20, at 12	ditto.
Fry	– 20, at 1	proof of debt.
Taylor	– 20, at 1	choice of assignees.
Hemming	– 20, at 2	adjourned dividend.
Grill	– 20, at 11	private meeting.
Moger	– 26, at 11	last examination.
Birchfield	– 26, at 12	dividend.
Taylor	– 26, at 1	ditto.
Jones	– 27, at 11	audit.
Parker	– 27, at 11	dividend.
Williams	– 27, at 12	ditto.
Bentley	– 27, at 1	private meeting.
Jones	– 29, at 11	dividend.
Brown	– 29, at 12	ditto.
Keenan	– 29, at 1	ditto.
Duckett	– 29, at 1	ditto.
Chapman	– 29, at 2	adjourned dividend.
August and September Commissioners' Vacation.		
Fry	October 3, at 11	audit.
Chifney	– 3, at 11	ditto.
Youde	– 3, at 12	ditto.
Ditchburn	– 3, at 12	ditto.
Taylor	– 3, at 1	adj. last examination.
Quin	– 3, at 11	ditto.
Priest	– 4, at 11	choice of assignees.
Cowell	– 4, at 12	ditto.
Sheppherd	– 4, at 1	ditto.
Deeley	– 4, at 12	private meeting.
Gowron	– 4, at 1	proof of debt.
Ditchburn	– 5, at 11	dividend.
Whitehead	– 5, at 11	audit.
Willows	– 5, at 12	ditto.
Grant	– 5, at 12	ditto.
Collins	– 5, at 1	last examination.

No. 1.—Return of Meetings under Commissions from 1 January to 31 December 1836—*continued.*

BANKRUPTS' NAMES.	Days and Hours appointed for each Meeting.	The Object of each Meeting.
	1836:	
Joyce	Oct. 7, at 11	dividend.
Goodman	– 7, at 11	audit.
Jones	– 7, at 1	dividend.
Brown	– 7, at 2	ditto.
Mann	– 7, at 2	last examination.
Deeley	– 8, at 11	adj. last examination.
Wright	– 8, at 12	ditto.
Darch	– 10, at 11	audit.
Bentley	– 10, at 12	adj. last examination.
Perry	– 10, at 1	choice of assignees.
Wicks	– 10, at 2	ditto.
Coster	– 11, at 11	last examination.
Chapman	– 11, at 11	choice of assignees.
Appleton	– 11, at 12	ditto.
Dibsdale	– 11, at 1	ditto.
Wells	– 11, at 2	ditto.
Mundy	– 12, at 11	adj. last examination.
Whitehead	– 12, at 12	dividend.
Taylor	– 12, at 1	ditto.
Marns	– 12, at 2	ditto.
Ditchburn	– 12, at 1	adj. dividend.
Hobblin	– 18, at 12	choice of assignees.
Wiggington	– 18, at 1	ditto.
Priestley	– 19, at 11	dividend.
Jemment	– 19, at 12	choice of assignees.
Chifney	– 19, at 1	proof of debt.
Naylor	– 21, at 2	choice of assignees.
Spurrier	– 26, at 11	adj. dividend.
Bennett	– 26, at 1	choice of assignees.
Hyman	– 26, at 2	adj. last examination.
Butler	– 26, at 11	choice of assignees.
Scott	– 26, at 12	ditto.
Chifney	– 26, at 1	proof of debt.
Smart	– 26, at 11	private meeting.
Grant	– 28, at 11	dividend.
Davis	– 28, at 2	choice of assignees.
Smith	– 31, at 11	audit.
Corsbie	– 31, at 11	ditto.
Scott	– 31, at 12	private meeting.
Darby	Nov. 2, at 11	audit.
Quin	– 2, at 12	ditto.
Roger	– 2, at 12	ditto.
Atkins	– 2, at 1	ditto.
Peat	– 2, at 2	dividend.
Ebden	– 2, at 12	ditto.
Smart	– 2, at 2	choice of assignees.
Scott	– 2, at 11	adj. choice of assignees.
Smith	– 2, at 11	audit.
Baker	– 4, at 11	dividend.
Willow	– 4, at 12	ditto.
Cook	– 4, at 1	ditto.
Mundy	– 4, at 1	adjourned audit.
Ditchburn	– 4, at 11	adjourned dividend.
Whyttall	– 4, at 2	choice of assignees.
Naylor	– 4, at 11	private meeting.
Mundy	– 9, at 11	dividend.
Couchman	– 9, at 12	choice of assignees.
Hill	– 9, at 1	ditto.
Collison	– 11, at 11	ditto.
Barthold	– 11, at 12	ditto.
Bowler	– 11, at 2	ditto.
Tanner	– 11, at 1	ditto.
Baker	– 11, at 11	adjourned dividend.
Mann	– 16, at 11	audit.
Taylor	– 16, at 11	ditto.
Taylor, F. D.	– 16, at 11	adj. last examination.
Bentley	– 16, at 12	ditto.
Hoblin	Nov. 18, at 11	last examination.
Carter	– 18, at 12	proof of debt.
Brooks	– 18, at 1	choice of assignees.
Wigginton	– 22, at 11	last examination.
Tennant	– 22, at 12	ditto.
Withers	– 23, at 11	adjourned dividend.
Hamblin	– 23, at 12	private meeting.
Naylor	– 25, at 11	last examination.
Bennett	– 25, at 12	ditto.
Catt	– 29, at 11	ditto.
Scott	– 29, at 12	ditto.
Davies	– 29, at 1	ditto.
Hobling	– 29, at 1	private meeting.
Newton	– 30, at 11	audit.
Brown	– 30, at 11	dividend.
Atkins	– 30, at 12	ditto.
Morris	– 30, at 1	choice of assignees.
Cooke	– 30, at 2	ditto.
Smart	Dec. 2, at 11	last examination.
Newton	– 2, at 12	dividend.
Wilson	– 2, at 1	new choice of assignees.
Farr	– 2, at 2	choice of assignees.
Child	– 2, at 1	ditto.
Collison	– 2, at 11	private meeting.
Doubleday	– 2, at 2	ditto.
Hammond	– 7, at 11	choice of assignees.
Ranford	– 7, at 12	ditto.
Farr	– 7, at 1	ditto.
Whyttall	– 9, at 11	last examination.
Tennant	– 9, at 12	adj. last examination.
Doubleday	– 9, at 1	choice of assignees.
Couchman	– 13, at 11	last examination.
Hill	– 13, at 12	ditto.
Collison	– 13, at 1	ditto.
Fearn	– 13, at 2	choice of assignees.
Morris	– 13, at 11	private meeting.
Chapman	– 14, at 11	dividend.
Ditchburn	– 14, at 12	adjourned dividend.
Mann	– 14, at 1	dividend.
Robinson	– 14, at 2	proof of debt.
Triggs	– 14, at 2	private meeting.
Barthold	– 16, at 11	last examination.
Tanner	– 16, at 12	ditto.
Bentley	– 16, at 1	adj. last examination.
Naylor	– 16, at 2	ditto.
Bowler	– 20, at 11	last examination.
Jermyn	– 20, at 12	ditto.
Suggett	– 20, at 1	choice of assignees.
Keenan	– 20, at 11	proof of debt.
Naylor	– 20, at 2	adj. last examination.
Bennett	– 21, at 12	ditto.
Pont	– 21, at 1	choice of assignee.
Cooper	– 21, at 11	ditto.
Collison	– 21, at 2	adj. last examination.
Brooks	– 23, at 11	last examination.
Triggs	23, at 12	choice of assignees.
Hill	– 23, at 1	private meeting.
Morris	– 23, at 2	ditto.
Hambly	– 28, at 11	dividend.
Tennent	– 28, at 12	adj. last examination.
Catton	– 28, at 1	choice of assignees.
Bentley	– 28, at 11	private meeting.
Hill	– 28, at 3	ditto.

In addition to the above, the Commissioner has personally attended to the opening of upwards of seventy Fiats, there being many times two or three meetings in each before the adjudications; has also attended to the execution of upwards of sixty Certificates of Conformity; and the above Return does not include his personal examination, casting and checking the whole of the Official Assignees' accounts under every Fiat or old Commission to which they have been appointed.

D. W. Richardson,
Dep. Reg. to Mr. Commissioner Evans.

No. 1.—Return of Meetings under Commissions from 1 January to 31 December 1836—*continued.*

Before JOHN SAMUEL MARTIN FONBLANQUE, Esq. Commissioner.

BANKRUPTS' NAMES.	Days and Hours appointed for each Meeting.	The Object of each Meeting.	—
	1836:		
George Macey	Jan. 7, at 11	audit	Rotation day
ditto	7, at 11	adjourned examination	
C. W. Pratt	7, at 12	audit.	
F. Shepley	7, at 12½	dividend.	
John Acton	7, at 1	audit and dividend.	
Basan & Bayntun	7, at 1½	private meeting.	
William Rotherham	8, at 11	private meeting.	
R. R. Colls	8, at 12	last examination.	
John Gray	8, at 1	dividend.	
Turnbull & Co.	8, at 1	private meeting.	
George Hewitt	8	opening fiat.	
Bowring & Garrard.	12, at 11	private meeting.	
Henry Nickolls	12, at 11½	choice of assignees.	
William Gorton	12, at 12	dividend.	
William Bellringer	12, at 12½	adjourned examination	
King & King	12, at 1	last examination.	
A. L. Vogel	12, at 2	private meeting.	
John Verey	14, at 11	ditto	Rotation day
James Barber	14, at 11½	ditto.	
Thomas Pulvertoft	14, at 12	audit.	
Samuel Gartley	14, at 1	adjourned examination	
William Key	14, at 2	ditto.	
Lees, Brassey & Co.	14, at 3	private meeting.	
Bowring & Garrard	15, at 11	last examination.	
William Barrett	15, at 12	ditto.	
William Buck	15, at 1	choice of assignees.	
William Plimpton	15, at 1½	private meeting.	
John Verey	19, at 11	ditto.	
Shott & Honey	19, at 11	last examination.	
Samuel Gray	19, at 12	ditto.	
W. P. Williams	19, at 1	ditto.	
A. L. Levey	19, at 2	ditto.	
George Hewitt	19, at 2½	choice of assignees.	
Mason & Kettlewell.	21, at 11	audit	Rotation day
Samuel Roberts	21, at 11½	ditto.	
Henry Breakwell	21, at 12	ditto.	
W. J. Potter	21, at 12½	ditto.	
J. W. Buckland	21, at 1	ditto.	
Joel Bailey	21, at 1½	ditto.	
W. J. Lankshear	21, at 2	ditto and dividend.	
Henry Blain	21	opening fiat.	
Benjamin Ridge	22, at 12	adjourned examination	
Samuel Gartley	22, at 2	ditto.	
John Verey	26, at 12	private meeting.	
Joseph Baly	26, at 12	choice of assignees.	
Henry Blain	26, at 1	ditto.	
Lees, Brassey & Co.	26, at 1	private meeting.	
Alexander Anderson.	28, at 12	choice of assignees	Rotation day
William Key	28, at 12	audit.	
John Verey	28, at 12	private meeting.	
Maria Arnold	28, at 1	adjourned examination	
Robert Flaxman	28, at 2	private meeting.	
William Rotherham.	28, at 2½	ditto.	
John Calthrop	28	opening fiat.	
Henry Blain	29, at 11	private meeting.	
R. Molyneux	29, at 12	ditto.	
Robert Gatenby	Feb. 2, at 11	ditto.	
Josh Hill	2, at 12	last examination.	
Robert Wallis	2, at 1	ditto.	
Grant & Reid	2, at 2	ditto.	
Edward Mumford	2	opening fiat.	
Henry Blain	4, at 11	private meeting	Rotation day
John Verey	4, at 11	ditto.	
Edmund Read	4, at 12	audit.	
Samuel Gartley	4, at 12	dividend.	
George Macey	4, at 12½	audit.	
William Rotherham.	4, at 1	private meeting.	
John Calthrop	5, at 11	choice of assignees.	
Trygoyte & Williams	5, at 12	last examination.	
John Bevil	5, at 12½	adjourned examination	

BANKRUPTS' NAMES.	Days and Hours appointed for each Meeting.	The Object of each Meeting.	—
	1836:		
Benjamin Ridge	Feb. 5, at 1	adjourned examination	
M. S. Schlesinger	5, at 3	private meeting.	
James Carter	5	opening fiat.	
M. S. Schlesinger	9, at 12	choice of assignees.	
Same	11, at 11	private meeting	Rotation day
Josh Hill	11, at 11½	adjourned examination	
Daniel Byas	11, at 12	audit.	
Philip East	11, at 12½	dividend.	
Henry Breakwell	11, at 1½	adjourned audit.	
Lees, Brassey & Co.	11, at 2	private meeting.	
William Rotherham.	12, at 11	private meeting.	
Robert Spiller	12, at 11	ditto.	
John Webster	12, at 11	dividend.	
John Ellis	12, at 11½	ditto.	
John Edwards	12, at 12	ditto.	
John V. Tucker	12, at 12½	ditto.	
Shea & Pinn	12, at 1	ditto.	
Robert Shea	12, at 1	ditto.	
William Freeman	12, at 2	ditto.	
Edward Mumford	12, at 2½	choice of assignees.	
James Carter	12, at 3	ditto.	
C. W. Pratt	16, at 11½	dividend.	
Henry Nickolls	16, at 12	last examination.	
Samuel Gray	16, at 1	adjourned examination	
Josh Hadley	16, at 2	choice of assignees.	
Ann Goodrick	16, at 3	ditto.	
Benjamin Ridge	16	private meeting.	
John Verey	18, at 12	audit	Rotation day
George Baker	18, at 12½	ditto.	
G. T. Whittington	18, at 1	ditto.	
Prosser & Son	18, at 1½	dividend.	
John Collinson	18, at 2	ditto.	
John Catlin	18	opening fiat.	
King & King	19, at 12	mortgagee's account.	
William Buck	19, at 12	last examination.	
William Barrett	19, at 1	adjourned examination	
Trygoyte & Williams	19, at 2	ditto.	
M. S. Schlesinger	19, at 11	private meeting.	
Thomas Walker	22, at 1	ditto.	
Lees, Brassey & Co.	22, at 2	ditto.	
Henry Blain	22, at 3	ditto.	
William Key	23, at 11	dividend.	
George Hewitt	23, at 12	last examination.	
Stephen Morrey	23, at 1	dividend.	
Benjamin Ridge	23, at 2	adjourned examination	
Mason & Kettlewell.	25, at 12	dividend	Rotation day
W. J. Potter	25, at 1	ditto.	
Richard Wilson	25, at 2	ditto.	
J. T. Reeve	25, at 3	ditto.	
Trygoyte & Williams	26, at 11	adjourned examination	
W. P. Williams	26, at 12	proof of debt.	
M. Catlin	26, at 12	choice of assignees.	
William Buck	26, at 12½	adjourned examination	
George Coxe	26, at 1½	choice of assignees.	
John Baly	March 1, at 12	last examination.	
Henry Blain	1, at 1	ditto.	
John Bevil	1, at 1	adjourned examination	
Lees, Brassey & Co.	1, at 2	private meeting.	
Richard Wilson	1, at 3	adjourned dividend.	
Samuel Roberts	3, at 12	dividend	Rotation day
Joel Bailey	3, at 12½	ditto.	
George Macey	3, at 1	ditto.	
Noble & Edington	3, at 2	private meeting.	
Thomas Jones	3	opening fiat.	
Re Briggs	Subdivision Court.		
James Darby	4	opening fiat.	
S. Kempson	8, at 11½	audit.	
Josh Hill	10, at 12	adjourned examination	Rotation day
Richard Wilson	10, at 1	private meeting.	
George Coxe	10, at 3	ditto.	

No. 1.—Return of Meetings under Commissions from 1 January to 31 December 1836—*continued.*

BANKRUPTS' NAMES.	Days and Hours appointed for each Meeting.	The Object of each Meeting.	—
	1836:		
Richard Wilson -	March 11, at 11	private meeting.	
Same - -	– 11, at 11½	adjourned dividend.	
John Calthrop -	– 11, at 12	last examination.	
James Dudderidge	– 11, at 1	dividend.	
James Darby -	– 11, at 1½	choice of assignees.	
M. S. Schlesinger	– 15, at 12	last examination.	
Thomas Jones -	– 15, at 1	choice of assignees.	
Henry Bellingham	– 15, at 2	ditto.	
Bowring & Garrard	– 17, at 11	private meeting -	Rotation day
Benjamin Ridge -	– 17, at 12	audit.	
W. P. Williams -	– 17, at 12½	ditto and dividend.	
J. T. Ayres -	– 17, at 1	ditto.	
W. Rotherham -	– 17, at 1½	ditto.	
Noble & Edington	– 17, at 2	private meeting.	
James Dudderidge	– 18, at 11½	adj. examination.	
Bowring & Garrard	– 18, at 12	ditto.	
Edward Mumford -	– 18, at 1	last examination.	
James Carter -	– 18, at 2	ditto.	
Henry Bellingham	– 21, at 12	private meeting.	
Thomas Kipping -	– 21, at 1	choice of assignees.	
Lees, Brassey & Co.	– 21, at 2	private meeting.	
David Wright -	– 22, at 11½	choice of assignees.	
Joseph Hadley -	– 22, at 12	last examination.	
Ann Goodrich -	– 22, at 1	ditto.	
Richard Lee -	– 22, at 2	dividend.	
George Lee - -	– 22, at 2½	ditto.	
Fuller Farr - -	– 22, at 3	ditto.	
Richard Brassey -	– 22, at 3½	ditto.	
Abraham Garcia -	– 22 - -	opening fiat.	
M. S. Schlesinger	– 24, at 11	private meeting -	Rotation day
John Bevil - -	– 24, at 11	audit.	
Basan & Bayntun	– 24, at 11½	ditto.	
George Baker -	– 24, at 12	dividend.	
G. T. Whitington	– 24, at 12½	ditto.	
W. T. Gooding -	– 24, at 1	ditto.	
Henry Blain -	– 24, at 1½	adj. examination.	
Ade & Berger -	– 24, at 2	dividend.	
Bowring & Garrard	– 24, at 2	private meeting.	
Thomas Waterfield	– 25, at 11	dividend.	
John Ford - -	– 25, at 12	ditto.	
H. T. Salmon -	– 25, at 1	ditto.	
Daniel Gorley -	– 25, at 1½	ditto.	
John Latchford -	– 25, at 11½	ditto.	
Thomas Kenton -	– 25, at 2	ditto.	
Thomas Kipping -	– 25, at 2	choice of assignees.	
George Fowler -	– 25 - -	opening fiat.	
W. Claringbold -	– 25 - -	ditto.	
M. S. Schlesinger -	– 29, at 11	private meeting.	
Keighley & Co. -	– 29, at 12	audit.	
Henry Bellingham	– 29, at 1	proof of debts.	
Abraham Garcia -	– 29, at 1½	choice of assignees.	
Josh Hadley -	– 29, at 2	adj. examination.	
M. S. Schlesinger	– 29, at 2	private meeting.	
R. R. Colls -	– 31, at 12	audit - - -	Rotation day
David Wright -	– 31, at 1	choice of assignees.	
George Fowler -	– 31, at 1½	ditto.	
William Claringbold	– 31, at 2	ditto.	
M. S. Schlesinger	– 31, at 2	private meeting.	
William W. Sleigh	April 12, at 11	audit and dividend.	
Charles Rickaby -	– 12 - -	opening fiat.	
T. C. Matheson -	– 12 - -	ditto.	
M. S. Schlesinger	– 14, at 11½	private meeting -	Rotation day
Bowring & Garrard	– 14, at 12	audit.	
A. L. Lewis -	– 14, at 12½	ditto and dividend.	
Robert Wallis -	– 14, at 1	ditto.	
Isaac Worthington	– 14, at 2	ditto.	
John Calthrop -	– 14, at 2	adj. examination.	
Richard Wilson -	– 14, at 2	private meeting.	
Thomas Jones -	– 15, at 11	last examination.	
James Darby -	– 15, at 12	ditto.	
George Coxe -	– 15, at 1	ditto.	
Edward Mumford -	– 15, at 2	ditto.	
T. F. Staple -	– 15, at 2½	choice of assignees.	
John Ford - -	– 15, at 3	private meeting.	
Charles Rowlatt -	– 15 - -	opening fiat.	
Re Worthington -	– 19, at 11	dividend.	
Henry Bellingham	– 19, at 11	private meeting.	
Same - -	– 19, at 12	last examination.	
James Carter -	– 19, at 12½	ditto.	
M. S. Schlesinger	– 19, at 1	proof of debts.	
Peter Green -	– 19, at 1½	choice of assignees.	
George Coxe -	– 19, at 2	private meeting.	
Richard Hayday -	– 21, at 11	dividend - -	Rotation day
William Barrett -	– 21, at 12	audit.	

BANKRUPTS' NAMES.	Days and Hours appointed for each Meeting.	The Object of each Meeting.	—
	1836:		
James Bulman -	April 21, at 12	dividend.	
Joseph Dodson -	– 21, at 1	ditto.	
Joseph Oldham -	– 21, at 2	ditto.	
J. P. Gibson -	– 21, at 2½	audit.	
Schlesinger - -	– 21, at 12	private meeting.	
Stevens & Baker -	– 22, at 11	ditto.	
Charles Rickaby -	– 22, at 12	choice of assignees.	
Mathew Catlin -	– 22, at 1	last examination.	
T. C. Matheson -	– 22, at 2	choice of assignees.	
Richard Wilson -	– 22, at 3	private meeting.	
Charles Rickaby -	– 23, at 12	ditto.	
Richard Rowlatt -	– 26, at 11	choice of assignees.	
David Wright -	– 26, at 12	last examination.	
Thomas Kipping -	– 26, at 1	ditto.	
George Coxe -	– 26, at 2	adj. examination.	
Shott & Honey -	– 28, at 11½	- - dividends on the joint and separate estates.	Rotation day
Same - -	– 28 - -		
Same - -	– 28 - -		
Samuel Gray -	– 28, at 12	audit.	
Grant & Reid -	– 28, at 12½	ditto and dividend.	
Lees, Brassey & Co.	– 28, at 1	dividend (Brassey).	
Same - -	– 28, at 2	ditto joint estate.	
P. D. Stewart -	– 28, at 3	proof of debt.	
Charles Rickaby -	– 28, at 3	choice of assignees.	
Hen. Bellingham -	– 28, at 4	private meeting.	
G. A. Brown -	– 29, at 11½	dividend.	
Wm. Ballantyne -	– 29, at 12	ditto.	
Thomas Palmer -	– 29, at 12½	ditto.	
George W. Finch -	– 29, - -	opening fiat.	
Charles Rickaby -	– 30, at 12 - -	Subdivision Court, on Bankrupt's committal.	
M. S. Schlesinger	May 3, at 12	last examination.	
Abrm Garcia -	– 3, at 1	ditto.	
Thomas Edmonds	– 3, at 2	choice of assignees.	
Hen. Bellingham -	– 3, at 3	private meeting.	
Henry Nickolls -	– 5, at 12	audit - - -	Rotation day
Turnbull & Co. -	– 5, at 12½	ditto.	
Charles Rickaby -	– 5, at 1	private meeting.	
M. S. Schlesinger	– 5, at 2	ditto.	
Re Dalton - -	– 6, at 11	ditto.	
Turnbull & Co. -	– 6, at 12	dividend.	
George Fowler -	– 6, at 1	last examination.	
W. Claringbold -	– 6, at 2	ditto.	
George W. Finch	– 6, at 3	choice of assignees.	
Henry Blain -	– 10, at 12	private meeting.	
William Halton -	– 10, at 1	choice of assignees.	
George Hewitt -	– 12, at 11½	audit - - -	Rotation day
Joseph Hill - -	– 12, at 12	ditto.	
R. Blair - -	– 12, at 12	private meeting.	
Trygoyté & Williams	– 12, at 12½	audit.	
Ramsay & Lancaster	– 12, at 1	dividend joint estate.	
Same - -	– 12, at 2	do Lancaster's separate.	
Richard Wilson -	– 13, at 11	private meeting	
Thomas Jones -	– 13, at 11	adj. examination.	
Henry Gardner -	– 13, at 12	dividend.	
James Coward -	– 13, at 1	ditto.	
John Robinson -	– 13, at 1½	ditto.	
Charles Rickaby -	– 13, at 2	private meeting.	
Thomas Dodd -	– 13 - -	opening fiat.	
Richard Wilson -	– 14, at 12	private meeting.	
Same - -	– 16, at 10	same.	
John Evans - -	– 17, at 11	dividend.	
Thomas Tapster -	– 17, at 12	ditto.	
Richard Wilson -	– 17, at 12	private meeting.	
T. F. Staple -	– 17, at 1	last examination.	
James Carter -	– 17, at 2	adjourned ditto.	
A. L. Vogel -	– 17, at 2	private meeting.	
Charles Rickaby -	– 17, at 3	ditto.	
Joseph Baly -	– 19, at 12	audit - - -	Rotation day
Hicks, Brothers -	– 19, at 1	ditto.	
John Goodwin -	– 19, at 2½	ditto.	
William Lankshear	– 19, at 3	dividend.	
M. S. Schlesinger	– 20, at 11	private meeting.	
Hicks, Brothers -	– 20, at 12	dividend.	
W. Claringbold -	– 20, at 1	choice of assignees.	
Christie & Co. -	– 20, at 2	mortgagee's account.	
Charles Rickaby -	– 24, at 11	private meeting.	
Thomas Dodd -	– 24, at 11	choice of assignees.	
Peter Green -	– 24, at 12	last examination.	
M. S. Schlesinger	– 24, at 12	ditto.	
T. C. Matheson -	– 24, at 1	ditto.	
Charles Rickaby -	– 24, at 2	private meeting.	

(*continued.*)

No. 1.—Return of Meetings under Commissions from 1 January to 31 December 1836—*continued.*

BANKRUPTS' NAMES.	Days and Hours appointed for each Meeting.	The Object of each Meeting.	——
	1836:		
Charles Rickaby -	May 25, at 11	private meeting.	
John Kymer -	– 25 - -	opening fiat.	
M. S. Schlesinger	– 26, at 12	private meeting - -	Rotation day
Charles Rickaby -	– 26, at 11	ditto.	
Mathew Catlin -	– 27, at 12	adjourned examination	
Thomas Kipping -	– 27, at 1	ditto.	
Abraham Garcia -	– 27, at 2	ditto.	
Edward Staples -	– 27 - -	opening fiat.	
Richard Rowlatt -	– 31, at 1	last examination.	
Lees, Brassey & Co.	– 31, at 1½	proof of debts.	
Jemima Yeoland -	– 31¼ - -	opening fiat.	
King & King -	June 2, at 12	audit - - -	Rotation day
William Buck -	– 2, at 1	ditto.	
Edward Mumford	– 2, at 1½	ditto.	
Henry Blain -	– 2, at 2	ditto.	
John Felgate -	– 2 - -	opening fiat.	
John Kymer -	– 3, at 12	choice of assignees.	
Edward Staples -	– 3, at 1	ditto.	
King & King -	– 3, at 2	private meeting.	
Francis Knowles -	– 4, at 11	ditto.	
M. S. Schlesinger	– 7, at 12	adjourned examination	
Thomas Edmonds	– 7, at 1	last ditto.	
Thos. C. Matheson	– 7, at 2	ditto.	
Jemima Yeoland -	– 7, at 2½	choice of assignees	
Francis Knowles -	– 7, at 3	private meeting.	
Same - -	– 8, at 11	ditto.	
John Nickolson -	– 8 - -	opening fiat.	
M. S. Schlesinger	– 9, at 11	private meeting -	Rotation day
Abraham Garcia -	– 9, at 12	adjourned examination	
Joseph Hadley -	– 9, at 12	audit	
William Robertson	– 9, at 1	ditto and dividend.	
Francis Knowles -	– 9, at 2	private meeting.	
Charles Rickaby -	– 10, at 11	ditto.	
George Wm. Finch	– 10, at 12	last examination.	
John Felgate -	– 10, at 1	choice of assignees.	
Daniel Leary -	– 10, at 2	private meeting.	
Abraham Garcia -	– 10, at 2	bankrupts' examination.	
Same - -	– 13, at 12	same at a subdivision court; bankrupt committed.	
Daniel Leary -	– 14, at 11	private meeting.	
John Goodwin -	– 14, at 12	dividend.	
William Halton -	– 14, at 1	last examination.	
Richard Rowlatt -	– 14, at 2	adjourned ditto.	
Francis Knowles -	– 16, at 11	private meeting -	Rotation day
M. S. Schlesinger	– 16, at 11	ditto.	
Richard Wilson -	– 16, at 12	dividend.	
Isaac Dimsdale -	– 16, at 1	ditto.	
John Nickolson -	– 16, at 2	choice of assignees.	
George Wm. Finch	– 16, at 3	private meeting.	
Robert Taylor -	– 18, at 1	private meeting.	
Francis Knowles -	– 18, at 2	ditto.	
James Barber -	– 23, at 11	audit and dividends -	Rotation day
Ann Goodrick -	– 23, at 12	ditto	
Mathew Catlin -	– 23, at 1	ditto	
Thomas Tapster -	– 23, at 2	ditto	
Samuel Fossick -	– 23, at 3	choice of assignees	
John Felgate -	– 24, at 11	private meeting.	
Charles Rickaby -	– 24, at 12	subdivision; bankrupt's adjourned exn	
Same - -	– 24, at 3	private meeting.	
John Deely -	– 24 - -	opening fiat.	
B. Angle - -	– 25 - -	subdivision court.	
Hen. Bellingham -	– 28, at 11	audit.	
Wm. Gilbert -	– 28, at 11½	choice of assignees.	
Thomas Dodd -	– 28, at 12	last examination.	
Bowring & Garrard	– 28, at 12	private meeting.	
Re Somervaille -	– 28, at 12	choice of assignees.	
M. S. Schlesinger	– 28, at 1	adjourned examination	
Francis Knowles -	– 28, at 1	private meeting.	
M. S. Schlesinger	– 30, at 11	ditto. - -	Rotation day
Mason & Kettlewell	– 30, at 11½	dividend.	
James H. Fisher -	– 30, at 12	audit.	
John Nodin -	– 30, at 12½	audit and dividend.	
Samuel Gartley -	– 30, at 1	audit.	
Daniel Alder -	– 30, at 1½	ditto.	
Thomas Edmonds	– 30, at 2	adjourned examination	
John Maberly -	– 30, at 2	proof of debt.	
Francis Knowles -	– 30, at 2	private meeting.	
Bowring & Garrard	– 30, at 3	ditto.	

BANKRUPTS' NAMES.	Days and Hours appointed for each Meeting.	The Object of each Meeting.	——
	1836:		
Re Thompson, -	July 7, at 11	private meeting -	Rotation day
John Calthrop -	– 7, at 12	audit and dividend.	
James Darby -	– 7, at 1	audit.	
John Hayward -	– 7, at 1½	dividend.	
William Robertson	– 7, at 2	ditto.	
John Kymer -	– 8, at 12	last examination.	
Edward Staples -	– 8, at 1	ditto.	
Edward Mumford	– 8, at 2	dividend.	
James Nickoll -	– 8 - -	opening fiat.	
Jemima Yeoland -	– 12, at 12	last examination.	
A. L. Vogel -	– 14, at 12	audit and dividend -	Rotation day
Benjamin Ridge -	– 14, at 1	private meeting.	
Francis Knowles -	– 14, at 1	ditto.	
Mathew Catlin -	– 14, at 2	ditto.	
M. S. Schlesinger	– 15, at 10	ditto.	
John Deely - -	– 15, at 11	choice of assignees.	
John Felgate -	– 15, at 12	last examination.	
Thomas Dodd -	– 15, at 1	adjourned ditto.	
Thomas Edmonds	– 15, at 2	ditto.	
James Nickoll -	– 15, at 3	choice of assignees.	
M. S. Schlesinger	– 19, at 12	private meeting.	
William Hindley -	– 19 - -	opening fiat.	
Thomas Kipping -	– 21, at 11	audit - - -	Rotation day
David Wright -	– 21, at 11½	ditto.	
George Wm. Finch	– 21, at 12	adjourned examination	
John Nickolson -	– 22, at 12	last examination.	
Daniel Alder -	– 22, at 1	dividend.	
James Archer -	– 28, at 11	choice of assignees -	Rotation day
George Fowler -	– 28, at 12	audit and dividend.	
Thomas Bromedge	– 28, at 1	ditto ditto.	
M'Queen & Hamilton	– 28, at 1½	dividend; joint estate.	
Same - -	– 28 - -	ditto, Hamilton's separate.	
Richard Fleming -	– 28 - -	choice of assignees.	
Lees, Brassey & Co.	– 29, at 11	proof of two debts.	
Francis Shaw -	– 29, at 11	last examination.	
J. Piper - -	– 29, at 12	ditto.	
Parkin & Brown -	– 29, at 1	adjourned ditto.	
William Hindley -	– 29, at 2	choice of assignees.	
William Gilbert -	Aug. 2, at 12	last examination.	
Hicks, Brothers -	– 2, at 12½	proof of debts.	
John Ford - -	– 2, at 1	private meeting.	
Benjamin B. King	– 2 - -	opening fiat.	
Robert Flaxman -	– 3, at 12	private meeting.	
Henry Newton -	– 3, at 1	choice of assignees.	
S. J. Taylor -	– 3, at 2	private meeting.	
Fenner Lewin -	– 4 - -	opening fiat - -	Rotation day
Re Quin - -	– 9, at 11	last examination.	
Re Rogers -	– 9, at 12	ditto.	
J. O. Atkins -	– 9, at 1	ditto.	
John Nodin -	– 9, at 1½	dividend.	
Thomas Dodd -	– 9, at 2	adjourned examination	
Bentley & Co. -	– 10, at 11	private meeting.	
James Finlay -	– 10, at 12	adjourned examination	
Alexander Gordon	– 10, at 1	choice of assignees.	
Benjamin B. King	– 10, at 2	ditto.	
William Wiles -	– 10 - -	opening fiat.	
Charles Rickaby -	– 11, at 11	audit and dividend -	Rotation day
T. F. Staple -	– 11, at 12	ditto - ditto.	
M. S. Schlesinger	– 11, at 1	adjourned examination	
William Robertson	– 11, at 2	dividend.	
Lewin Fenner -	– 12, at 11	choice of assignees.	
G. W. Finch -	– 12, at 12	adjourned examination	
Richard Wilson -	– 12, at 1	private meeting.	
Thomas Daniel -	– 12, at 2	ditto.	
Wright & Lockwood	– 12 - -	opening fiat.	
John Deely - -	– 16, at 12	last examination.	
R. C. Shepherd -	– 16 - -	opening fiat.	
George Strutt -	– 17, at 12	choice of assignees.	
John Deely - -	– 17, at 1	private meeting.	
Bentley & Co. -	– 17, at 2	ditto.	
Charles Rickaby -	– 18, at 11	mortgagee's account -	Rotation day
Peter Green -	– 18, at 12	audit.	
T. C. Matheson -	– 18, at 12½	ditto.	
George Coxe -	– 18, at 1	ditto.	
William Gilbert -	– 18, at 1	private meeting.	
Same - -	– 18, at 2	adjourned examination	
Re Mann - -	– 19, at 11	last examination.	
James Nickoll -	– 19, at 12	ditto.	
John Felgate -	– 19, at 1	adjourned ditto.	
William Wiles -	– 19, at 2	choice of assignees.	
J. B. Taylor -	– 23, at 11	last examination.	

No. 1.—Return of Meetings under Commissions from 1 January to 31 December 1836—*continued*.

BANKRUPTS' NAMES.	Days and Hours appointed for each Meeting.	The Object of each Meeting.	—
	1836:		
homas Berks -	Aug. 24, at 11	private meeting.	
evens & Baker -	– 24, at 11	audit.	
right & Lockwood	– 24, at 12	choice of assignees.	
. C. Shepherd -	– 24, at 1	ditto.	
F. Staple -	– 25, at 11	private meeting -	Rotation day
I. S. Schlesinger	– 25, at 12	audit.	
eorge Strutt -	– 25, at 12	choice of assignees.	
braham Garcia -	– 25, at 1	audit.	
ichard Rowlatt -	– 25, at 1½	ditto.	
homas Edmonds -	– 25, at 2	ditto.	
entley & Co. -	– 26, at 11	private meeting -	Rotation day
ohn Northcote -	– 26, at 11½	audit.	
leming - -	– 26, at 11	last examination.	
saac Archer -	– 26, at 12	ditto.	
eighley & Co. -	– 26, at 1	audit.	
Villiam Hindley -	– 30, at 1	last examination.	
September and October Commissioners' vacation.			
te Speechley -	Nov. 1, at 11	last examination.	
Re Rogers - -	– 1, at 12	adjourned ditto.	
ames Loader -	– 1, at 1	ditto.	
I. S. Schlesinger	– 3, at 12	ditto - -	Rotation day
Villiam Kymer -	– 3, at 12	ditto.	
Same - -	– 3 - -	audit.	
ohn Felgate -	– 3, at 1	ditto.	
G. W. Finch -	– 3, at 1½	ditto, and adjourned examination.	
ohn Nickolson -	– 3, at 2	audit.	
ohn Northcote -	– 4, at 12	adjourned audit.	
Charles Aders -	– 4, at 1	last examination.	
shenden & Baker	– 4, at 1	dividend, joint estate.	
Same - -	– 4, at 1½	ditto Ashenden's separate.	
osh. Hill - -	– 4, at 2	dividend.	
Robert Flaxman -	– 4, at 2½	ditto.	
Poole & Thompson	– 4, at 3	ditto.	
Austin & Co. -	– 5, at 12	ditto.	
Alexander Anderson	– 5, at 2	ditto.	
Hicks, Brothers -	– 5, at 2½	proof of debt.	
Thomas Smith -	– 5 - -	opening fiat.	
Re Wilkes - -	– 8, at 12	proof of debt.	
Keighley & Co. -	– 8, at 12½	ditto.	
William Smith -	– 8, at 1	private meeting.	
Robert Rogers -	– 8, at 1	ditto.	
Stevens & Stevens -	– 8, at 11	ditto.	
Jemima Yeoland -	– 10, at 11½	audit and dividend -	Rotation day
James Dudderidge	– 10, at 12	ditto.	
John Evans - -	– 10, at 1	ditto.	
Thomas Dodd -	– 10, at 2	ditto.	
W. Claringbould -	– 10, at 1	audit.	
Thomas Smith -	– 10, at 3	adj. examination.	
Alexander Anderson	– 10, at 4	ditto dividend.	
Solomon Harris -	– 10 - -	opening fiat.	
William Wiles -	– 11, at 11	adj. examination.	
William Smith -	– 11, at 12	choice of assignees.	
Francis Knowles -	– 15, at 11	private meeting.	
John Mathews -	– 15, at 12	choice of assignees.	
Thomas Smith -	– 17, at 1	adjourned ditto -	Rotation day
Thomas Pulvertoft	– 17, at 1	private meeting.	
John Calthrop -	– 17, at 1	ditto.	
Charles Aders -	– 17, at 2½	adj. examination.	
Thomas Wildish -	– 17, - -	opening fiat.	
Robert Rogers -	– 19, at 12	adj. examination.	
Solomon Harris -	– 19, at 1	choice of assignees.	
Francis Knowles -	– 19, at 2	private meeting.	
Same - -	– 22, at 6	ditto.	
Richard Webster -	– 22 - -	choice of assignees.	
John Deely - -	– 24, at 11¾	mortgagees' account	Rotation day
Thomas Dodd -	– 24, at 12	adjourned dividend.	
M. S. Schlesinger	– 24, at 12	dividend.	
William Halton -	– 24, at 1	audit.	
Edward Staples -	– 24, at 1½	audit and dividend.	
James Nickoll -	– 24, at 2	audit.	
Stevens & Baker -	– 24 at 2	adjourned audit.	
John Deely - -	– 26, at 11	private meeting.	
A. C. Marsh -	– 26, at 12	dividend.	
Charles Rickaby -	– 26, at 1	private meeting.	
Thomas Wildish -	– 26, at 2	choice of assignees.	
Francis Knowles -	– 26, at 3	private meeting.	
John Deely - -	– 28, at 12	ditto.	

BANKRUPTS' NAMES.	Days and Hours appointed for each Meeting.	The Object of each Meeting.	—
	1836:		
Austin & Co. -	Nov. 29, at 12	audit and dividend.	
Charles Friend -	– 29, at 2	ditto.	
S. W. Sustenance -	– 29, at 3	ditto.	
Alexander Anderson	– 29, at 3	ditto.	
John Northcote -	Dec. 1, at 12	adjourned audit -	Rotation day
John Deely - -	– 1, at 11½	audit.	
William Hindley -	– 1, at 12½	ditto.	
Chamberlayn & Co.	– 1, at 1	ditto and dividend.	
William Rotherham	– 1, at 2	private meeting.	
Lees, Brassey & Co.	– 1, at 3	ditto.	
Martin Stone -	– 1 - -	opening fiat.	
P. E. Dover -	– 1 - -	ditto.	
B. Brissenden -	– 2, at 11	choice of assignees.	
Robert Spiller -	– 2, at 11½	audit and dividend.	
John Brown -	– 2, at 12	ditto.	
James Hadley -	– 2, at 12½	ditto.	
Henry Prior -	– 2, at 1	ditto.	
John Nickolson -	– 2, at 2	dividend.	
Edward Hamlin -	– 2, at 2½	ditto.	
E. P. Hall - -	– 2 - -	opening fiat.	
W. T. Potter -	– 6, at 11	dividend.	
Basan & Bayntun	– 6, at 11½	ditto joint estate.	
Same - -	– 6 - -	ditto Bayntun's separate.	
Shott & Honey -	– 6, at 12	ditto joint estate.	
Same - -	– 6 - -	ditto Shott's separate.	
Same - -	– 6, - -	ditto Honey's ditto.	
Francis Knowles -	– 6, at 1	private meeting.	
Alexander Anderson	– 6, at 2	adjourned dividend.	
James Coward -	– 8, at 11	dividend - -	Rotation day
B. B. King -	– 8, at 12	audit.	
Abercrombie & Son	– 8, at 12	choice of assignees.	
William Wiles -	– 8, at 1	audit.	
Alexander Gordon	– 8, at 2	ditto.	
Grant & Reid -	– 8, at 2	dividend.	
Alexander Anderson	– 8, at 2	ditto.	
Ann Goodrick -	– 8, at 2½	ditto.	
Douglas & Co. -	– 8 -	opening fiat.	
J. D. Gardner -	– 8 - -	ditto.	
Martin Stone -	– 9, at 11	choice of assignees.	
John Collinson -	– 9, at 12	dividend.	
William Homan -	– 9, at 12½	ditto.	
William Roantree	– 9, at 1	audit.	
P. E. Dover -	– 9, at 1½	choice of assignees.	
Francis Knowles -	– 9, at 1	private meeting.	
John Heath - -	– 13, at 11	audit and dividend.	
Henry Breakwell -	– 13, at 12	proof of debts.	
Thomas Black -	– 13, at 1	ditto.	
E. P. Hall - -	– 13, at 1	choice of assignees.	
Northcote - -	– 13, at 1½	adjourned audit.	
George Coxe -	– 15, at 12	dividend - -	Rotation day
Wright & Lockwood	– 15, at 1	audit.	
George Strutt -	– 15, at 2	ditto.	
Samuel Fossick -	– 15, at 2	dividend.	
George Pettit -	– 15 - -	opening fiat.	
J. D. Gandar -	– 16, at 12	choice of assignees.	
W. Claringbould -	– 16, at 12½	adjourned audit and dividend.	
Thomas Smith -	– 16, at 1	last examination.	
John Matthews -	– 20, at 12	ditto.	
Matthew Catlin -	– 20, at 1	dividend.	
Douglas & Co. -	– 20, at 2	choice of assignees.	
John Ingram - -	– 20, at 3	ditto.	
John Evans - -	– 22, at 11½	adjourned dividend -	Rotation day
William Gilbert -	– 22, at 12	audit.	
M. S. Schlesinger -	– 22, at 12	adj. examination.	
R. C. Shepherd -	– 22, at 1	audit and dividend.	
George Pettit -	– 22, at 2	choice of assignees.	
Thomas Smith -	– 22, at 2½	adj. examination.	
Marquis Domingos Cardozo.	– 22 - -	private meeting.	
Solomon Harris -	– 23, at 12	last examination.	
William Wiles -	– 23, at 1	adjourned ditto.	
Same - -	– 23 - -	adjourned audit.	
Richard Witherby	– 23 - -	opening fiat.	
Richard Webster -	– 27, at 12	last examination.	
H. P. Perkins -	– 27, at 1	choice of assignees.	
Israel Alexander -	– 27, at 1	ditto.	
J. D. Gandar -	– 27, at 2	private meeting.	
Thomas Wildish -	– 30, at 12	last examination.	
Francis Knowles -	– 30, at 1	private meeting.	

Besides the several Meetings specified in this Return, the Commissioner on his Rotation day attends to all general business of the Court, such as opening Fiats to whomsoever directed, receiving applications of various kinds, and hearing the Cases of Debtors to the Bankrupts' Estates.

30 March 1837.

John Barnes, Deputy Registrar.

No. 1.—Return of Meetings under Commissions from 1 January to 31 December 1836—*continued.*

Before ROBERT GEORGE CECIL FANE, Esq. COMMISSIONER.

BANKRUPTS' NAMES.	Days and Hours appointed for each Meeting.	The Object of each Meeting.
	1836:	
Re Baugh	Jan. 1, at 12	private meeting.
Forbes & Russel	— 2, at 11	taxation of costs.
Baugh	— 2, at 12	private meeting.
Kirby	— 2, at 12	ditto.
D. W. Stephens	— 2 - -	certificate conformity.
G. L. Hutchinson	— 4 - -	ditto.
Knight	— 5, at 1	choice of assignees.
Kirby	— 8, at 2	ditto.
Flude	— 8 - -	certificate conformity.
Wilson	— 11, at 12	private meeting.
G. J. Clough	— 11 - -	fiat opened.
Knight	— 12, at 11	private meeting.
Hutton	— 12, at 11	audit and dividend.
Menton	— 12, at 11½	adj. proof of debts.
Bender	— 12, at 1	adj. last examination.
Flight	— 12, at 2	ditto.
Fenner & Hobson	— 12, at 3	ditto of Hobson.
Warland	— 12 - -	certificate.
Greatorex	— 13, at 11	private meeting.
Baugh	— 13, at 1	choice of assignees.
Storey	— 13, at 2	adj. last examination.
Knight	— 14, at 11	private meeting.
Bailey	— 15, at 11	audit and dividend.
Clements	— 15, at 11	private meeting.
Alexander & Co.	— 15, at 1	audit joint estate.
		audit separate estate of Ballard.
		ditto ditto of Young.
Rivers & Rivers	— 15, at 2	audit.
Storey	— 15, at 2½	adj. last examination.
Swann	— 19, at 11	audit and dividend.
Pycroft	— 19, at 12	adjourned dividend.
Alven	— 19, at 1	audit.
Bourne & Bourne	— 22, at 10½	audit and dividend of joint estate.
White	— 22, at 12	audit and dividend.
Foster & Foster	— 22, at 1	ditto joint est ate, and of the separate estate of each bankrupt.
Charles Ellis	— 22, at 2	fiat opened.
Beaumont & Holt	— 23, at 11	audit and dividend.
Clough	— 23, at 12	choice of assignees.
Calvin & Co.	— 23, at 1	private meeting.
F. B. Hanks	— 23 - -	fiat opened.
F. G. James	— 26, at 11	private meeting.
Bloxam	— 26, at 12	last examination.
Milligan & Co.	— 26, at 1	audit joint estate.
		ditto separate estate of Dalzell.
Stratton & Secretan	— 26 - -	certificate.
Manning & Anderdon	— 28, at 11	private meeting.
Emmett	— 28, at 1	ditto.
Ellon	— 29, at 11	adj. last examination
Alexander & Co.	— 29, at 12	proof of debt.
Hanks	— 29, at 1	private meeting.
Ditto	— 30, at 1	ditto.
Knight	Feb. 2, at 12	ditto.
Greatorex	— 2, at 1	last examination.
Ellis	— 2, at 2	choice of assignees.
Manning & Anderdon	— 2, at 2½	private meeting.
Thomas Byrchmore	— 2 - -	certificate.
Lakeman	— 4, at 12	private meeting.
Knight	— 5, at 11	last examination.
	11½	private meeting.
Hanks	— 5, at 12	choice.
Scott & Tomkinson	— 5, at 1½	private meeting.
Sillett	— 5, at 2	fiat opened.
Mealey	— 6, at 1	private meeting.
H. K. Cox	— 9 - -	fiat opened.
Knight	— 9, at 11	private meeting.
Fenner & Hobson	— 9, at 11	audit and dividend of joint estate.
		ditto separate estate, Fenner.
		ditto ditto Hobson.
Cox	— 9, at 12	private meeting.
Robinson	— 9, at 12½	audit.
Carter	— 9, at 1	audit and dividend.
Lakeman	— 9, at 2	private meeting
Milligan & Co.	— 9, at 3	ditto.
Manning & Anderdon	— 11, at 11	audit and dividend.
Sillett	— 11, at 11½	private meeting.
Lakeman	— 11, at 12½	choice of assignees
Coxe & Chambers	— 11, at 2	private meeting.
Swann	— 11 - -	certificate.
Richard Jellicoe	— 11, at 2	fiat opened.

BANKRUPTS' NAMES.	Days and Hours appointed for each Meeting.	The Object of each Meeting.
	1836:	
Glenister	Feb. 12, at 11	audit and dividend.
Mealey	— 12, at 11	private meeting.
Hutchinson	— 12, at 12	audit.
Cox	— 12, at 12	private meeting.
Kirby	— 12, at 1	last examination.
Baugh	— 12, at 2	ditto.
Coxe & Chambers	— 12, at 3	private meeting.
Mason & Mason	— 13, at 11	audit.
Bender	— 15, at 11	private meeting.
Elton	— 15, at 12	last examination.
Lakeman	— 15, at 12½	private meeting.
Hudson & Bewsher	— 16, at 11	audit and dividend.
Bailey	— 16, at 12	adjourned dividend.
Alven	— 16, at 1	dividend.
Sillett	— 16, at 1½	choice of assignees.
Storey	— 16, at 2	audit and dividend.
G. Cooper	— 16, at 2½	opening fiat.
Cox	— 17, at 11	private meeting.
Bender	— 17, at 12	ditto.
Coxe & Chambers	— 17, at 3	ditto.
Jellicoe	— 19, at 10	choice.
Bender	— 19, at 10	private meeting.
	19, at 11	audit and dividend, and last examination.
Rivers & Rivers	— 19, at 12	ditto separate estate of Ann Rivers.
H. K. Cox	— 19, at 1	choice.
Foster & Foster	— 19, at 1½	adjourned audit and dividend.
R. Smith	— 19, at 2	private meeting.
Williams, Coxe & Chambers.	— 19, at 3	ditto.
Foster & Foster	— 20, at 11	taxation of costs.
Darch	— 20, at 12	fiat opened.
Alven	— 22, at 10½	adjourned dividend.
Sillett	— 22, at 10	private meeting.
Smith	— 22, at 11½	audit and dividend.
Bender	— 22, at 11	private meeting.
Richard Hays	— 22, at 12	opening fiat.
Colvin & Co.	— 22, at 12	audit and dividend.
Paul	— 22, at 1	ditto.
Maltby & Buckland	— 22, at 3	private meeting.
Knight	— 23, at 11	ditto.
Moore	— 23, at 11	audit.
Sillett	— 23, at 11½	private meeting.
Bonnor	— 23, at 12	audit and adjourned last examination.
Clough	— 23, at 2	last examination.
Coxe & Chambers	— 23, at 3	private meeting.
Alexander & Co.	— 23, at 1	ditto.
Elton	— 26, at 10	adj. last examination.
Knight	— 26, at 10½	private meeting.
Bloxam	— 26, at 11	last examination.
Lakeman	— 26, at 12	adjourned choice of assignees.
Robert Smith	— 26, at 12	private meeting.
Cooper	— 26, at 1	choice.
Baugh	— 26, at 2	adj. last examination.
Arnell	March 1, at 12	audit and dividend.
Greatorex	— 1, at 1	audit.
Cazenove & Cazenove	— 1, at 2	audit and dividend.
Sillett	— 1, at 2½	adjourned choice.
Maltby & Buckland.	— 1, at 3	private meeting.
John Laughton	— 2 - -	fiat opened.
F. Moore, sen.	— 4, at 11	ditto.
Noble	— 4, at 11	audit.
Darch	— 4, at 11½	choice of assignees.
J. S. Flude	— 4, at 12	audit.
Bailey	— 4, at 12½	adjourned dividend.
Ellis	— 4, at 1	last examination.
Knight	— 4, at 1½	adjourned ditto.
	4, at 2	private meeting.
Laughton	— 5, at 10	ditto.
Alzedo	— 5, at 10½	ditto.
Hays	— 5, at 11	choice of assignees.
Darch	— 5, at 12	private meeting.
Clough	— 5, at 12	adj. last examination.
Charles Jarman	— 7, at 11	taxing costs.
Knight	— 8, at 11	private meeting.
Sillett	— 8, at 11	ditto.
Hanks	— 8, at 11½	last examination.
J. T. Gretton	— 8, at 12	audit and dividend.
D. M'Kinnon	— 8, at 12½	ditto.
Sillett	— 8, at 1½	adjourned choice.
Laughton	— 8, at 2	subdivision court.

No. 1.—Return of Meetings under Commissions from 1 January to 31 December 1836—*continued.*

BANKRUPTS' NAMES.	Days and Hours appointed for each Meeting.	The object of each Meeting.
	1836:	
William Bull -	March 19 - -	fiat opened.
Cox - - -	- 10, at 12	private meeting.
Manning & Anderdon	- 10, at 2	ditto.
Ditto - -	- 10, at 2	taxing costs of mortgagees.
Ditto - -	- 10, at 2	ditto of assignees.
Knight - -	- 11, at 10	adj. last examination.
W. F. Ogilvy -	- 11, at 11	audit and dividend.
Kirby - -	- 11, at 12½	adj. last examination.
Manning & Anderdon.	- 11, at 2	adj. dividend on each separate estate of three bankrupts.
Laughton - -	- 11, at 2	adj. subdivision court.
Robert J. Ayres -	- 12 - -	fiat opened.
Bender - -	- 14, at 11	private meeting.
Flight - -	- 15, at 11	audit and dividend.
Lakeman - -	- 15, at 12	last examination.
Laughton - -	- 15, at 1	choice of assignees.
F. Moore - -	- 15, at 2	ditto.
Clements - -	- 18, at 10½	private meeting.
Sillett - -	- 18, at 11	last examination.
Laughton - -	- 18, at 11	private meeting.
James Hoskins -	- 18, at 12	fiat opened.
John M'Creddie -	- 21, at 2	ditto.
Kirby - -	- 21, at 2½	adj. last examination.
H. M. Cox - -	- 22, at 11	last examination.
Laughton - -	- 22, at 12	private meeting.
William Bull -	- 22, at 1	choice of assignees.
Lakeman - -	- 22, at 3	private meeting.
Jellicoe - -	- 25, at 11	last examination.
Darch - -	- 25, at 11½	private meeting.
Wicks - -	- 25, at 12	audit.
Ayres - -	- 25, at 1	choice of assignees.
Charles Kinder -	- 25, at 1	fiat opened.
Manning & Anderdon	- 25, at 2	private meeting.
M'Creddie - -	- 28, at 12½	choice of assignees.
Bender - -	- 28, at 1	private meeting.
Foster & Foster -	- 28, at 2	adj. dividend of joint estate, and of separate estate of E. S. Foster.
Lakeman - -	- 28, at 3	adjourned choice of assignees.
William Forbes -	- 29, at 10	fiat opened.
Hoskins - -	- 29, at 10½	choice.
Laughton - -	- 29, at 11	private meeting.
Jeaks - -	- 29, at 11	audit and dividend.
Westly - -	- 29, at 12	ditto.
Emmett - -	- 29, at 12½	ditto.
Cooper - -	- 29, at 1	last examination.
Burne, Smith & Co.	- 29, at 2	audit and dividend.
Manning & Anderdon	- 29, at 2½	private meeting.
Darch - -	April 5, at 11	last examination.
Hays - -	- 5, at 12	ditto.
John Sale Gadd -	- 5 - -	certificate.
Burne, Smith & Co.	- 5 - -	ditto of Smith.
Leathes & Bradshaw	- 8, at 11	audit and dividend.
Bender - -	- 8, at 12	ditto, and adj. last examination.
Forbes - -	- 8, at 1	choice of assignees.
Kinder - -	- 8, at 2	ditto.
T. C. Harding -	- 8 - -	fiat opened.
Bourne & Bourne Everett & Francis	- 9, at 10½	private meeting to settle disputes.
John Williams -	- 9, at 11½	fiat opened.
Tournier - -	9, at 12	audit.
Ellis - - -	- 9, at 1	adj. last examination.
Edridge - -	- 9, at 1½	audit.
Cox - - -	- 12, at 11	private meeting.
Williams, Coxe & Co.	- 12, at 12	audit and dividend.
Pheney - -	- 12, at 1	ditto.
Cox - - -	- 12, at 2	last examination.
Burne, Smith & Co.	- 13, at 11	taxation of costs.
Cooper - -	- 15, at 10	private meeting.
Laughton - -	- 15, at 11	last examination.
F. Moore - -	- 15, at 12	ditto.
Elton - -	- 15, at 12½	private meeting.
Knight - -	- 15, at 1	ditto.
Rucker & Co. -	- 15, at 2	audit and dividend.
Charles Flight -	- 15 - -	certificate.
Mary Loat - -	- 15 - -	ditto.
M. A. Lewis -	- 19, at 11	audit and dividend.
Harding - -	- 19, at 12	choice.
Williams - -	- 19, at 12½	ditto.
Thomas - -	- 19, at 1	audit and dividend, and taxation of costs.
Knight - -	- 19, at 2	adj. last examination.
Burne, Smith & Co.	- 20, at 11	taxation of costs.
Bender - -	- 20, at 12½	private meeting.
William Carter -	- 20, at 1	fiat opened.
Ellis - - -	- 20, at 2	adj. last examination.
Bender - -	- 20 - -	taxation of costs.

BANKRUPTS' NAMES.	Days and Hours appointed for each Meeting.	The Object of each Meeting.
	1836.	
William Bull -	April 22, at 11	last examination.
Lakeman - -	- 22, at 12	adjourned choice.
H. Brown - -	- 22, at 1	fiat opened.
Sillett - -	- 22, at 2	adj. last examination.
M. Bloxam -	- - -	certificate signed.
Alexander & Co. -	- - -	taxation of costs, sep. estate of Ballard.
Knight - -	- 25, at 11	adj. last examination.
Sillett - -	- 25, at 1	taxation of costs.
Darch - -	- 26, at 10½	private meeting.
Ayres - -	- 26, at 11	last examination.
Durch - -	- 26, at 12	adjourned ditto.
Laidlay & Turner	- 26, at 1	choice of assignees.
Richardson & Want	- 26, at 2	audit and dividend, separate estate of Want.
Knight - -	- 28, at 11	subdivision court.
W. E. Long -	- 28, at 2	private meeting.
Hoskins - -	- 29, at 11	last examination.
W. Carter - -	- 29, at 12	choice of assignees.
Brown - -	- 29, at 1	ditto.
Lakeman - -	- 29, at 2	private meeting.
William Porter -	- 29 - -	fiat opened.
Darch - -	May 2 - -	certificate.
Williamson -	- 2 - -	ditto.
Hutton & Lepine -	- 2, at 12	private meeting.
Gilpin - -	- 2, at 12½	audit and dividend.
Scott & Tomkinson	- 2, at 1½	ditto separate estate of Scott.
Campbell, Bowden & Co.	- 2, at 2	private meeting.
Porter - -	- 3, at 10½	ditto.
M'Creddie - -	- 3, at 11	last examination.
Kirby - -	- 3, at 11½	audit and dividend.
Mill - - -	- 3, at 12½	ditto.
Baugh - -	- 3, at 1	ditto.
Wilson - -	- 3, at 2	adjourned audit.
Richardson & Want	- 3, at 2½	private meeting.
Porter - -	- 5, at 12	ditto.
Jellicoe - -	- 5 - -	certificate.
Laughton - -	- 6, at 11	private meeting.
Kinder - -	- 10, at 11	last examination.
Forbes - -	- 10, at 12	ditto.
Hall & Hall -	- 10, at 12½	audit and dividend, sep. estate of W Hall.
Porter - -	- 10, at 1½	choice of assignees.
Severn, King & Co.	- 12, at 10	private meeting.
John Leigh - -	- 12, at 11½	taxation of costs.
J. L. Mortimer -	- 12, at 12	fiat opened.
Moore - -	- 12, at 12½	private meeting.
Clough - -	- 13, at 11	audit.
Minton - -	- 13, at 11½	private meeting.
Bloxam - -	- 13, at 12	audit.
Greatorex - -	- 13, at 1	taxation of costs.
J. P. Birley -	- 14 - -	fiat opened.
Leathes & Bradshaw	- 16, at 11	taxation of costs.
Bull - - -	- 17, at 11	adj. last examination.
Porter - -	- 17, at 11½	private meeting.
Newbery - -	- 17, at 12	ditto.
Elton - -	- 17, at 12½	ditto.
Forbes - -	- 18 - -	certificate.
William Batten -	- 18, at 1	fiat opened.
Laughton - -	- 20, at 10	adj. last examination.
Gadd - -	- 20, at 11	audit and dividend.
Harding - -	- 20, at 12	last examination.
Knight - -	- 20, at 1	audit and dividend.
Moore - -	- 20, at 2	private meeting.
Bender - -	- 21, at 1	adj. last examination.
Green - -	- 21, at 1½	private meeting.
Williams - -	- 24, at 11	last examination.
Hinder - -	- 24, at 11½	adjourned ditto.
Mortimer - -	- 24, at 1	choice of assignees.
A. Carter - -	- 24 - -	certificate.
Thomas Thomas -	- 24 - -	ditto.
Sims & Sims -	- 26 - -	fiat opened.
Cumberlege - -	- 27, at 10½	private meeting.
Thomas Wilson -	- 27, at 11	audit.
Hanks - -	- 27, at 11½	ditto.
Birley - -	- 27, at 12	choice of assignees.
Batten - -	- 27, at 1	ditto.
Laughton - -	- 28, at 11	taxation of costs.
J. S. Gadd - -	- 28, at 12	ditto.
Bond & Pattisal -	- 31, at 10½	private meeting.
Laidlay & Turner	- 31, at 11	last examination.
Law - - -	- 31, at 11½	audit and dividend.
W. B. Clarke -	- 31, at 12½	ditto.
Bull - - -	- 31, at 1	adj. last examination.
Darch - -	- 31, at 2	private meeting.
Boosey - -	June 1 - -	opening fiat.
William Carter -	- 3, at 11	last examination.
Rapallo - -	- 3, at 12	opening fiat.

(*continued.*)

No. 1.—Return of Meetings under Commissions from 1 January to 31 December 1836—*continued.*

BANKRUPTS' NAMES.	Days and Hours appointed for each Meeting.	The Object of each Meeting.
	1836:	
Brown	June 3, at 12	last examination.
Abbott	— 3, at 12½	audit
Prior	— 3, at 1	audit and dividend.
Hodgson	— 3, at 1½	audit.
Cox	— 7, at 11	audit and dividend.
Sillett	— 7, at 12	audit,
Hodgson	— 7, at 12½	ditto and dividend.
Sims & Sims	— 7, at 1½	choice of assignees.
Campbell & Co.	— 7, at 10	private meeting.
J. R. Glenister	- - -	certificate.
John Williams	- - -	ditto.
Dadds & Dadds	- - -	opening fiat.
Porter	— 9, at 11	last examination.
Hanson	— 9, at 11½	audit and dividend.
Ebers	— 13, at 12	taxation of costs.
Jellicoe	— 14, at 11	audit and dividend.
Cooper	— 14, at 11½	ditto.
Boosey	— 14, at 12	choice of assignees.
Rapallo	— 14, at 12½	ditto.
Campbell, Bowden & Co.	— 15, at 10	private meeting.
Josiah Taylor	— 15, at 3	opening fiat.
Richardson & Want	— 17, at 11	audit and dividend.
Alexander & Co.	— 20, at 12	certificate of Nathaniel Alexander.
Dadds & Dadds	— 21, at 11	choice of assignees.
Darch	— 21, at 12	private meeting.
Greatorex	— 24, at 10½	audit.
Bender	— 24, at 11	private meeting.
Hays	— 24, at 11	audit and dividend.
Severn, King & Co.	— 24, at 11½	audit, separate estate of King.
Mortimer	— 24, at 12	last examination.
Taylor	— 24, at 1	choice of assignees.
Thomas Henry Eve	- - at 2	fiat opened.
Birley	— 28, at 11	last examination.
Bourne & Bourne	— 28, at 12	audit and dividend.
Knight	— 28, at 1½	proof of debt.
Campbell & Co.	— 29, at 10	private meeting.
Pearson	- - at 11	taxation of costs.
Severn, King & Co.	— 29, at 1	ditto.
Newbery	— 30, at 11	private meeting.
Campbell & Co.	July 1, at 10½	proof of debt.
Darch	— 1, at 11	audit.
Mortimer	— 1, at 11½	adj. last examination.
Batten	— 1, at 12	last examination.
Knight	— 1, at 2	adjourned dividend.
Laughton	— 5, at 11	audit & dividend, and adj. last examination.
Darch	— 5, at 12	private meeting.
Alexander & Co.	— 5, at 2	ditto.
Campbell & Co.	— 5, at 2½	ditto.
Sims & Sims	— 8, at 11	last examination.
Thomas Wilson	— 8, at 12	proof of debts.
Eve	— 8, at 12½	choice of assignees.
Taylor	— 8, at 1	adjourned ditto.
Ellis	— 8, at 2	private meeting.
E. L. Ogle	— 8, at 2½	ditto.
Corp	— 12, at 1	audit and dividend.
Cooper	— 12, at 1½	ditto.
Bull	— 12, at 2	ditto and adjourned last examination.
Webb	— 12, at 3	private meeting.
Pearson	— 14, at 11	taxation of costs.
Dadds & Dadds	— 15, at 10	private meeting.
Hoskins	— 15, at 11	audit and dividend.
Ayres	— 15, at 11½	ditto.
Boosey	— 15, at 12½	last examination.
Campbell & Co.	— 15, at 2	proof of debt.
Hoskins	- - -	certificate.
Carter	- - -	ditto.
Rapallo	— 19, at 11	last examination.
Jackson	— 19, at 11½	choice of assignees.
Kennedy	- - at 12	to open fiat.
Moore	— 19, at 2	taxation.
M'Creddie	— 21, at 11	audit and dividend.
Ayres	— 21, at 12	taxation.
Dadds & Dadds	— 22, at 11	last examination.
Wright	— 22, at 12	choice of assignees.
Campbell & Co.	— 22, at 1	private meeting.
Manning & Anderdon.	- - at 2	ditto.
Wilson	- - -	certificate.
T. C. Harding, Ex-parte Dudley, Ex-parte Clarke	— 23, at 11	private meeting. ditto.
Bensley	- - -	fiat opened.
Wright	— 26, at 10	private meeting.
Ellis	— 26, at 11	audit.
Forbes	— 26, at 11½	ditto.
Kinder	— 26, at 12	ditto and dividend.

BANKRUPTS' NAMES.	Days and Hours appointed for each Meeting.	The Object of each Meeting.
	1836:	
Bartlett & Bartlett	July 26, at 1	audit and dividend.
Rapallo	— 26, at 1½	private meeting.
Ditto	- - -	certificate.
Laidlay & Turner	- - -	ditto of G. Turner.
Bloxam	- - -	taxation of costs.
Vorley & Watling	— 29, at 11	audit and dividend.
Joyce	— 29, at 12	ditto.
Taylor	— 29, at 1	last examination.
Kennedy	— 29, at 1½	choice of assignees.
Dadds & Dadds	— 29, at 2	private meeting.
Windus & Windus	— 30 - -	fiat opened.
Cohen	August 1, at 12	private meeting.
Morgan	— 2, at 11	to open fiat.
Moore	— 2, at 11	audit.
M'Clellan	— 2, at 11½	audit and dividend.
De Caux	— 2, at 12½	mortgagees' account.
Thomas	— 2, at 12	private meeting.
Bailey	— 2, at 2	adj. last examination.
Hutton & Lepine	— 5, at 11	audit and dividend of separate estate of Thos. Hutton.
Sims & Sims	— 5, at 12	adj. last examination of John Sims.
Parker	— 5, at 12	to open fiat.
Harwood	— 5, at 12½	adj. last examination.
Bensley	— 5, at 1	choice of assignees.
Taylor	— 5 - -	certificate.
Richard Morgan	— 5 - -	fiat opened.
Burrows & Burrows	— 8, at 11	audit and dividend.
Fenner & Hobson	— 8, at 12	ditto.
Beaumont	— 8, at 1	audit.
Charles Greatorex	— 8 - -	certificate.
Charles Kinder	— 8 - -	ditto.
Harding	— 9, at 11	audit, dividend and taxation of costs.
Sturt	— 9, at 11½	last examination.
Eve	— 9, at 12	ditto.
Mitchell	— 9, at 1	ditto.
Stratton	— 9, at 1½	audit and dividend.
Wade	— 9, at 2	last examination.
Hayward	— 9, at 2½	audit and dividend.
Laidlay & Turner	— - - -	certificate of Laidlay.
Alexander & Co.	— 10, at 10½	certificates.
Jonathan Fussell	- - -	to open fiat.
Williams	— 12, at 10½	audit and dividend.
Marns	— 12, at 11	last examination.
Cooper & Cooper	— 12, at 11½	adjourned dividend.
Colvin & Co.	— 12, at 12	audit and dividend of joint estate.
Windus & Windus	— 12, at 1	choice of assignees.
Alexander & Co.	- - -	certificates of Young and Ballard.
Knight	— 13, at 11	taxation of costs.
Stratton & Secretan	— 15, at 11	audit and dividend.
Oldfield	— 15, at 11½	ditto.
Hussey	— 15, at 1	choice of assignees.
Laidlay & Turner	— 16, at 11	audit and dividend of joint estate. ditto separate estate of Laidlay. ditto of Turner.
J. Knowles	— 16, at 11	to open fiat.
Porter	— 16, at 11½	audit.
Gimson	— 16, at 12	last examination.
Parker	— 16, at 1	choice of assignees.
Prockter	— 16, at 2	ditto
Rowland Hunter	— 17 - -	to open fiat.
Peter Astley	— 17 - -	ditto.
Bottomley	— 19, at 11	last examination.
Carter	— 19, at 11	audit.
Brown	— 19, at 11½	ditto and dividend.
Batten	— 19, at 12	adj. last examination.
Smith	— 19, at 1	last examination.
Morgan	— 19, at 1½	choice of assignees.
Knight	- - -	taxation of costs.
Marns	- - -	certificate.
Coxe & Chambers	— 20, at 11	audit and dividend of separate estate of Chambers.
Bentley	— 20, at 11½	audit and dividend.
Dick	— 20, at 12	ditto.
Dadds & Dadds	— 22, at 11	adj. last examination.
Beaumont	— 22, at 12	audit.
Wade	— 22, at 12½	adj. last examination.
Fussell	— 22, at 1	choice of assignees.
Josh. Bottomley	- - -	certificate.
Jackson	— 23, at 11	last examination.
Wright	— 23, at 12	ditto.
Cohen	— 23, at 1	ditto.
Sims & Sims	— 23, at 2	last examination of John Sims.

No. 1.—Return of Meetings under Commissions from 1 January to 31 December 1836—*continued.*

BANKRUPTS' NAMES.	Days and Hours appointed for each Meeting.	The Object of each Meeting.
	1836:	
Parker - -	Aug. 23, at 2½	adjourned choice.
Fleming - -	– 26, at 11	last examination.
Knowles - -	– 26, at 1	choice of assignees.
Jos. Mitchell -	- - -	certificate.
Jackson - -	- - -	ditto.
Thos. H. Eve -	- - -	ditto.
Mortimer - -	– 29, at 10	audit and dividend.
Conolly - -	– 29, at 10½	proof of debts.
Wright - -	– 29, at 11	private meeting.
Hunter - -	– 29, at 11	choice of assignees.
Astley - -	– 29, at 12	ditto.
Kennedy - -	– 30, at 11	last examination.
Dadds & Dadds -	– 30, at 12	ditto.
September and October the Commissioners' Vacation.		
Windus & Windus	Nov. 4, at 10½	adj. last examination.
Taylor - -	– 4, at 11	audit and dividend.
Hussey - -	– 4, at 12	adj. last examination.
Dadds & Dadds -	– 4, at 1	Audit and dividend of the joint and of each separate estate.
Darch - -	– 4, at 2	adjourned audit.
S. H. Jonas -	– - 2	opening fiat.
Fussell - -	– 5, at 12	private meeting.
William Batten -	– 5, at 12	certificate.
Campbell, Bowden & Co.	– 7, at 11	Audit of the joint estate and of the separate estate of Charles Campbell, and dividend of such sep. estate.
Laidlay & Turner -	– 7, at 11½	dividend on the separate estates.
Rawlings - -	– 7, at 12	audit and dividend.
Fussell - -	– 7, at 1	adj. last examination.
Batten - -	– 8, at 11	audit.
Sims & Sims -	– 8, at 11½	audit and dividend of joint and of the separate estates.
Rapallo - -	– 8, at 12	audit and dividend.
Boosey - -	– 8, at 12½	ditto.
Birley - -	– 8, at 1	ditto.
Jonas - -	– 11, at 10½	choice of assignees.
Jackson - -	– 11, at 11	audit.
Wright - -	– 11, at 11½	Adjourned last examination, & audit and dividend.
Donia, Poole & Co.	– 11, at 12	Adjourned last examination of John Poole.
Manning & Anderdon.	– 11, at 1	private meeting.
Hugh Searl -	– 14 - -	opening fiat.
John Hyatt -	– 14 - -	ditto.
Severn, King & Co.	– 15, at 11	proof of a debt.
Jellicoe - -	– 15, at 11½	ditto.
Samuel Roberts -	– 18 - -	opening fiat.
Fussell - -	– 21, at 11	adj. last examination.
J. B. Clarke -	– 21, at 12	audit.
Wright - -	– 21, at 1	taxation of costs.
Sotheby & Son -	– 21, at 1	opening fiat.
George Betts -	– 21 - -	certificate.
Harris - -	– 22, at 11	opening fiat.
Eve - - -	– 22, at 11	audit and dividend.
Searl - - -	– 22, at 12	choice of assignees.
Pearson - -	– 23 - -	taxation of costs.
Elton - -	– 23, at 12	ditto.
Johnson - -	– 23 - -	opening fiat.
Hyatt - -	– 25, at 11	choice of assignees.
Ebers - -	– 25, at 1	taxation of costs.
John Wright -	– 28 - -	opening fiat.
Cumberlege -	– 29, at 10	private meeting.
Donia, Poole & Co.	– 29, at 11	New choice of assignees.
Samuel Roberts -	1836: Nov. 29, at 12	choice of assignees.
Harris - -	– 29, at 1	ditto.
Elton - -	Dec. 1, at 11	taxation of costs.
Kennedy - -	– 2, at 10½	audit.
Windus & Windus	– 2, at 11	audit and dividend of the joint estate, and audit of each separate estate.
Mortimer - -	– 2, at 12	audit and dividend.
Widdowson - -	– 2, at 12½	ditto.
Manning & Anderdon	– 2, at 1½	audit and dividend of joint estate.
		do. of Wm. Manning.
		do. of F. Manning.
Sotheby & Sotheby	– 3, at 10½	choice of assignees.
Harding - -	– 3, at 11	audit and dividend.
Everett & Francis	– 3, at 11½	ditto of joint estate.
		ditto of separate estate of each bankrupt.
Beaumont & Holt	– 3, at 12½	ditto of joint estate.
Eve - - -	– 3, at 1	adjourned dividend.
Cumberlege -	– 5, at 11½	private meeting.
Johnson - -	– 5, at 12	choice of assignees.
Cumberlege -	– 5, at 1½	private meeting.
Dadds & Dadds -	– 6, at 10½	audit and dividend of joint estate, and adjourned dividend of each separate estate.
Hussey - -	– 6, at 11	audit and dividend.
Morgan - -	– 6, at 12	ditto.
Jay - - -	– 6, at 12½	ditto.
Parker - -	– 6, at 1	audit.
Fussell - -	– 6, at 1½	adj. last examination.
James Ayres -	– 7 - -	fiat opened.
W. G. Docking -	- - -	ditto.
Donia, Poole & Co.	– 8, at 11	private meeting.
Thomas Folkard -	– 8, at 12½	fiat opened.
Fussell - -	– 9, at 11	audit and dividend.
Rucker & Co. -	– 9, at 12	ditto of joint estate.
Williams, Cox & Chambers.	– 9, at 1	audit of joint estate, and audit and dividend of the partnership effects of Coxe & Chambers.
Alexander & Co -	– 9, at 1½	audit and dividend of separate estate of George Ballard.
Wright - -	- - 2	choice of assignees.
Thomas Legg -	- - -	opening fiat.
Rawlings - -	– 12, at 11	audit and dividend.
Morgan - -	– 12, at 11½	adjourned ditto.
Bensley - -	– 13, at 11	audit.
Knowles - -	– 13, at 12	ditto aud dividend.
Ayres - -	– 13, at 1	choice of assignees.
Smith - -	– 13, at 2	audit and dividend.
Elton - -	– 14, at 10	taxation of costs.
John Hinton -	– 15 - -	opening fiat.
Johnson - -	– 16, at 11	adj. choice of assignees.
Morgan - -	– 16, at 12½	adjourned dividend.
G. Thos. Ferrers -	- - -	opening fiat.
Elton - -	– 17, at 10	taxation of costs.
Jonas - -	– 20, at 11	last examination.
Docking - -	– 20, at 12	choice of assignees.
Folkard - -	– 20, at 1	ditto.
Fussell - -	– 22, at 11	adj. last examination.
Legg - - -	– 22, at 12½	choice of assignees.
Hinton - -	– 22, at 1	ditto.
Elton - -	– 23, at 11	taxation of costs.
James Bragg -	– 24 - -	opening fiat.
Johnson - -	– 26, at 10	adjourned choice.
Searl - -	– 27, at 11	last examination.
Hyatt - -	– 27, at 12	ditto.
Samuel Roberts -	– 30, at 11	ditto.
G. T. Ferrers -	– 30, at 12	choice of assignees.

The meetings here particularized are independent of a variety of general business disposed of by the Commissioner, for which no regular appointments are made; and, for the more convenient despatch of business, each Commissioner takes one day in the week, as his Rotation day, to hear miscellaneous applications, to take affidavits, and dispose of matters of an urgent nature.

31 March 1837. *Wm H. Whitehead*, Dep^y Reg.

No 1.—Return of Meetings under Commissions from 1 January to 31 December 1836—*continued.*

Before EDWARD HOLROYD, Esq., Commissioner.

Note.—In addition to the following Sittings of Mr. Commissioner Holroyd, for which regular days and hours were appointed, he sat on a vast number of other occasions, for the purpose of opening Fiats, signing Certificates, examining old Proceedings in Commissions; examining Proceedings and signing Orders for Sale and Purchase of Exchequer Bills, and payment of Money out of Court; examining the Official Assignees' Accounts of Balances in hand; hearing miscellaneous Applications in matters constantly arising out of the various Bankruptcies now in prosecution in his Court, amounting to upwards of One Thousand, and delivering Judgments in matters standing over for consideration. For all the above matters no regular appointments had been made.

A Commissioner of the Court of Bankruptcy is in attendance every day throughout the year, excepting Sundays, Good Friday and Christmas-day.

BANKRUPTS' NAMES.	Days and Hours appointed for each Meeting.	The Object of each Meeting.
	1836:	
Farrar	Jan. 2, at 11	private.
Farrer	– 2, at 1	adjourned examination
Phibbs	– 9, at 11	audit and dividend.
Baugh	– 9, at 11½	choice of assignees.
Dean	– 9, at 12	audit.
Sandford	– 9, at 12½	choice of assignees.
Chesterman	– 9, at 1	audit and dividend.
Matthews, H.	– 9, at 2	ditto.
Ditto	– 9, at 2¼	private.
Parnell	– 11, at 11	last examination.
Bayley & Evans	– 11, at 11½	proof of debts.
Llewellyn	– 11, at 12	last examination.
Wilson	– 11, at 1	adjourned examination
Ayling	– 12, at 11	private.
Chambers	– 12, at 11½	ditto.
Pease	– 14, at 11	adjourned examination
Stratton	– 14, at 12	proof of debts.
Rich	– 14, at 12½	adjourned examination
Keate	– 15, at 11	last examination.
Parsons	– 15, at 12	ditto.
Peace	– 15, at 12½	private.
Hawkins	– 15, at 1	choice of assignees.
Evans	– 15, at 2	private.
Kerr	– 16, at 11	audit and dividend.
Fennings	– 16, at 11½	private.
Evans	– 16, at 12	audit.
Ditto	– 16, at 12½	private.
Jones, E.	– 16, at 1	audit.
Matthews, T.	– 16, at 2	audit and dividend.
Bayer	– 16, at 1½	private.
Heather & Angles	– 18, at 11	audit.
		adjourned examination of Angles.
Raven	– 18, at 12	audit and dividend.
Molyneaux	– 18, at 1	ditto.
Henderson	– 18, at 1½	audit.
Chambers	– 18, at 12	private.
Little	– 19, at 11	last examination.
Brook, B.	– 19, at 12	assignees.
Baugh	– 19, at 12½	private.
Brighton	– 21, at 11	audit and dividend.
Hartley & Farr	– 21, at 11½	debtors summoned.
Ayling	– 21, at 12	audit and dividend.
Ottey	– 21, at 1	dividend.
Johnson	– 22, at 11	last examination.
Clark	– 22, at 12	ditto.
Rich	– 22, at 1	adjourned examination
Fenning	– 23, at 11	ditto.
Mardon	– 23, at 12	dividend.
Jones, Francis	– 23, at 1	audit and dividend.
Woodward	– 23, at 1½	ditto.
Todd	– 25, at 11	all day to examine the executors of bankrupt's father as to bankrupt's property.
Harbridge	– 26, at 11	assignees.
Erichson & Callender.	– 26, at 12	ditto.
Chambers	– 26, at 12½	private.
Wilson	– 28, at 11	last examination.
Rix	– 28, at 12	proof of debt.
Wilson	– 28, at 12½	private.
Clark	– 28, at 1	adjourned examination

BANKRUPTS' NAMES.	Days and Hours appointed for each Meeting.	The Object of each Meeting.
	1836:	
Baugh	Jan. 29, at 11	last examination.
Molyneaux	– 29, at 12	private.
Todd	– 30, at 11	adj. last examination.
Archer & Archer	– 30, at 11½	private.
Raven	– 30, at 12	ditto.
Stratton	– 30, at 1	ditto.
Chambers	– 30, at 1½	ditto.
Hellins & Hellins	Feb. 2, at 11	assignees.
Martin	– 2, at 12	ditto.
Hemmer	– 2, at 1	ditto.
Ayling	– 4, at 11	private.
Baugh	– 4, at 12	ditto.
Sandford	– 5, at 11	last examination.
Little	– 5, at 12	adjourned examination
Raper	– 6, at 11	adjourned audit and dividend.
M'Lachlan	– 6, at 12	audit and dividend.
Joynson	– 6, at 1	audit.
Hemmer	– 9, at 11	assignees.
Pound	– 9, at 12	ditto.
Joynson	– 9, at 1	private.
Plummer & Wilson	– 11, at 11	ditto.
Brooks	– 11, at 12	audit.
Parnell	– 12, at 11	adjourned examination
Smith, Robert	– 12, at 11½	mortgagees' account.
Evans	– 12, at 12	private.
Denner, Rich, Llewellyn, Parsons	– 12, at 1	debtors summoned.
Hawkins	– 16, at 11	last examination.
Colnaghi	– 16, at 12	private.
Ditto	– 17, at 11	ditto.
Frys & Chapman	– 18, at 11	further audit and dividend joint estate.
Chapman, Jon.	– 18, at 11	final dividend.
Adams	– 18, at 12	audit and final dividend.
Blane	– 18, at 1	audit and dividend.
Cole	– 19, at 11	assignees.
Plummer & Wilson	– 19, at 1	private.
Keyse	– 20, at 11	audit.
Evans	– 20, at 11½	private.
Holman & Holman	– 20, at 12	audit and dividend.
Frazer	– 20, at 1	audit.
Brown	– 20, at 1½	audit and dividend.
Brook, B.	23, at 11	last examination.
Keate	– 23, at 12	adjourned examination
Edwards, W.	– 23, at 1	assignees.
Wax	– 25, at 11	audit and dividend.
Hawkers	– 25, at 12	adj. last examination.
Keate	– 25, at 1	mortgagees' account.
Harbridge	– 26, at 11	last examination.
Erichson & Callender.	– 26, at 12	ditto.
Laporte	– 26, at 1	assignees.
Hamor, Richard	– 27, at 11	audit and dividend.
Johnson	– 27, at 12	adjourned examination
Whalley, W. & J.	– 27, at 12½	joint dividend.
Wright, W. & J.	– 27, at 1	ditto.
Ditto	– 27, at 1	separate, W. Wright.
Ditto	– 27, at 1	ditto, J. Wright.

No. 1.—Return of Meetings under Commissions from 1 January to 31 December 1836—*continued.*

BANKRUPTS' NAMES.	Days and Hours appointed for each Meeting.	The Object of each Meeting.
	1836:	
Hellins & Hellins	March 1, at 11	last examination.
Caddick	– 1, at 12	assignees.
Raven	– 1, at 1	private.
Topp	– 3, at 11	audit.
Keate	– 3, at 11½	mortgagees' account.
Parnell	– 3, at 12	audit and dividend, and adj. examination.
Brooks	– 3, at 11	debtors summoned.
Hawkins	– 3, at 1	adj. examination.
Raven	– 3, at 1	private.
Martin	– 4, at 11	assignees.
Chesterman	– 5, at 11	adjourned audit and dividend.
Flint	– 5, at 12	audit and dividend.
Winch	– 5, at 1	ditto.
Jay	– 5, at 1½	audit.
Brook	– 8, at 11	adj. examination.
Stratton	– 8, at 11½	proof of debt.
Pound	– 8, at 12	private.
Coltman	– 8, at 1	assignees.
Winch	– 10, at 12	adj. audit & dividend.
Stein, Smith & Co.	– 10, at 1	settling queries.
Hemmer	– 11, at 11	last examination.
William Matthews	– 11, at 12	private.
Budd	– 11, at 1	assignees.
Llewellyn	– 12, at 11	audit and dividend.
Heather & Angles	– 12, at 12	adjourned examination of Angles.
Venables	– 12, at 1	audit and dividend.
Erichson & Callender	– 12, at 1½	private.
Briggs	– 14, at 12	sitting with two other Commissioners as to bankrupt being entitled to his certificate.
Pound	– 15, at 11	last examination.
G. Moravia	– 15, at 12	audit and dividend.
Chambers & Chambers.	– 15, at 1	audit.
Reed & Hallyer	– 18, at 11	new choice.
Keyse	– 18, at 11½	adj. examination.
Bushnell	– 18, at 12	assignees.
Heather & Angles	– 18, at 1	adj. examination of Angles.
Stable	– 18, at 1½	mortgagees' account.
Wilson	– 19, at 11	audit and dividend.
Todd	– 19, at 12	adj. examination.
Goernacre	– 19, at 1	audit.
Goren	– 19, at 1½	ditto.
Cole	– 22, at 11	last examination.
Fraser	– 22, at 12	assignees.
Hellins & Hellins	– 22, at 1	private.
Scully	– 22, at 2½	ditto.
Todd	– 24, at 11	andit.
Farrar	– 24, at 12	ditto and dividend.
W. Edwards	– 25, at 11	last examination.
Boys	– 25, at 12	private.
Parsons	– 26, at 11	audit.
Pease	– 26, at 11½	private.
Goren	– 26, at 12½	adjourned audit.
Laporte	– 29, at 11	last examination.
Kelly	– 29, at 12	assignees.
Scully	– 29, at 1	ditto.
Coltman	April 8, at 11	last examination.
Budd	– 12, at 11	ditto.
Good	– 12, at 12	assignees.
William Smith	– 12, at 1	ditto.
Dennis	– 14, at 11	audit and dividend.
Pease	– 14, at 12	ditto.
Ditto	– 14, at 12½	private.
Blaylock	– 14, at 1	assignees.
Baugh	– 16, at 11	audit and dividend.
Caddick	– 16, at 12	enlarged examination.
Todd	– 16, at 1	adj. examination.
Easley	– 16, at 2	assignees.
Bushnell	– 19, at 11	last examination.
Boys	– 19, at 12	private.
Fraser	– 22, at 11	last examination.
Walker	– 22, at 12	assignees.
Keate	– 23, at 11	audit and adj. exam^{n}.

BANKRUPTS' NAMES.	Days and Hours appointed for each Meeting.	The Object of each Meeting.
	1836:	
Little	April 23, at 12	audit.
Armistead	– 23, at 12½	private.
Johnson	– 23, at 1	audit.
Blaylock	– 23, at 1¼	private.
Martin & Ware	– 26, at 11	assignees.
Ward	– 26, at 12½	ditto.
Clark	– 28, at 11	audit.
Morgan & Williams	– 28, at 11½	audit and dividend.
Sandford	– 28, at 12	audit.
Crisp	– 28, at 12½	audit and dividend.
Savage	– 28, at 1	ditto.
Phibbs	– 30, at 11	adjourned dividend.
Hawkins	– 30, at 12	audit.
Kelly	May 3, at 11	last examination.
Scully	– 3, at 12	ditto.
Nicholson	– 3, at 1	assignees.
Good	– 6, at 11	last examination.
Leader	– 6, at 12	private.
Ayling	– 6, at 1	mortgagees' account.
Coltman	– 7, at 11	adj. examination.
James Smith	– 7, at 12	audit and dividend.
Baugh	– 7, at 12½	adjourned ditto.
Heather & Angles	– 7, at 1	ditto.
Ditto	– 7 – –	separate, Angles, ditto.
Boyer	– 7, at 1½	proof.
Harbridge	– 10, at 11	audit.
William Smith	– 10, at 12	last examination.
Heazell	– 10, at 1	assignees.
Blaylock	– 13, at 11	last examination.
Good	– 13, at 12	adj. last examination.
Armistead	– 13, at 1	mortgagees' account.
Brook	– 14, at 11	audit.
Miller	– 14, at 12	sitting to expunge.
ditto	– 14, at 12½	audit and dividend.
Phibbs	– 14, at 1	private.
Easley	– 17, at 11	last examination.
S. Stephens	– 17, at 12	private.
Miller	– 17, at 11½	queries.
Ditto	– 20, at 12	adjourned audit and dividend.
Erichson & Callender	– 21, at 11	audit and dividend.
Hellins & Hellins	– 21, at 12	audit.
Brooks	– 21, at 1	audit and dividend.
Walker	– 24, at 11	last examination.
Martin & Ware	– 24, at 12	ditto.
Brooks	– 24, at 1	adjourned audit and dividend.
Ward	– 27, at 11	last examination.
Hawkins	– 27, at 12	adjourned audit and dividend.
Martin	– 28, at 11	audit and dividend.
Henner	– 28, at 12	ditto.
William Smith	– 28, at 12½	private.
H. N. Ward	– 28, at 1	audit and dividend.
Alexander & Richards	– 28, at 2	assignees.
Laporte	– 31, at 11	adj. examination.
Palmer	– 31, at 11½	assignees.
Malyon	– 31, at 12	private.
Hayes	– 31, at 12½	assignees.
Hawkins	June 2, at 12	private.
Nicholson	– 3, at 11	last examination.
Innes	– 3, at 12	private.
Pound	– 4, at 11	audit.
Pole	– 4, at 12	audit and dividend.
Todd	– 4, at 1	adj. examination.
Plummer & Wilson	– 4, at 1½	audit and dividend, and separate audit of each.
Ditto	– 4 – –	taxation and queries.
Hartley & Farr	– 7, at 11	audit and dividend.
Chifney	– 7, at 12	assignees.
Cosgrove	– 9, at 11	ditto.
Leader	– 9, at 12	private.
Smith	– 9, at 1	ditto.
George Statham	– 10, at 11	audit and dividend.
Brooks	– 10, at 12	proofs.
Nicholson	– 10, at 12½	private.
Garcia	– 10, at 2	subdivision court.

(*continued.*)

No. 1.—Return of Meetings under Commissions from 1 January to 31 December 1836—*continued.*

BANKRUPTS' NAMES.	Days and Hours appointed for each Meeting.	The Object of each Meeting.
	1836:	
Laporte	June 11, at 11	audit.
Robins	– 11, at 12	audit and dividend.
Boyer	– 11, at 1	ditto.
Heazell	– 14, at 11	last examination.
Llewellyn	– 14, at 12	audit and dividend.
Charles Walker	– 14, at 1	adj. examination.
Nicholson	– 17, at 11	ditto.
William Edwards	– 17, at 12	mortgagees' account.
Ditto	– 18, at 11	audit.
Ditto	– 18, at 11½	mortgagees' account.
James Smith	– 18, at 11½	proofs.
Caddick & Caddick	– 18, at 12	audit.
Blaylock	– 18, at 12½	adj. examination.
John Stevens	– 18, at 1	private.
Brooks	– 18, at 11	subdivision court.
Case	– 21, at 11	private.
Pearce	– 21, at 12	assignees.
Wyatt & Thompson.	– 21, at 12½	proofs (separate estate) Thompson.
Diack	– 21, at 1	last examination.
Rickaby	– 24, at 12	subdivision court.
Coltman	– 25, at 11	audit.
Angles	– 25, at 11	subdivision court.
Malyon	– 25, at 11½	private.
Budd	– 25, at 11½	audit.
Ward	– 25, at 12	adj. examination.
William Jackes	– 25, at 12½	audit and dividend.
Simpson	– 25, at 1	ditto.
Alexander & Richards.	– 28, at 11	last examination.
Andrews	– 28, at 1	assignees.
Chambers	– 30, at 11½	private.
Nicholson	– 30, at 1	adj. examination.
Richter	July 2, at 11	audit and dividend.
Caddick & Caddick	– 2, at 11½	adjourned audit.
Pease	– 2, at 12	private.
Septimus Stephen	– 2, at 1	ditto.
James Palmer	– 5, at 11	last examination.
M'Nin	– 5, at 12	audit and dividend.
Andrews	– 5, at 1	mortgagees' account.
Chambers	– 7, at 11½	private.
Chifney	– 8, at 11	last examination.
Cosgrove	– 8, at 12	ditto.
Nicholson	– 8, at 1	adj. examination.
Forrester	– 9, at 11	private.
Bushnell	– 9, at 11	audit and dividend.
Stephen Price	– 9, at 11½	proofs.
Fraser	– 9, at 12	audit and adjourned examination.
Diack	– 9, at 1	adj. examination.
Yates	– 9, at 1½	private.
Chamberlain	– 12, at 11	audit.
Meyer	– 12, at 12	assignees.
Chambers	– 12, at 12½	private.
Parker	– 12, at 1	mortgagees' account.
Forrester	– 12, at 11	private.
Ditto	– 15, at 11	ditto.
Chambers	– 15, at 1	ditto.
John Yates	– 16, at 11	audit and dividend.
Ch. Birch	– 16, at 11½	ditto.
Harman	– 16, at 12	ditto.
Todd	– 16, at 12½	private.
Simpson	– 16, at 1	adjourned dividend.
Edwards	– 16, at 1½	private.
Joynson	– 16, at 2	ditto.
Laporte	– 19, at 11	adj. examination.
Hale	– 19, at 12	assignees.
Forrester	– 19, at 1	ditto.
Edwards	– 19, at 1½	private.
Pearce	– 22, at 11½	last examination.
Martin & Ware	– 22, at 12	private.
Chambers	– 22, at 12½	ditto.
Edwards	– 22, at 1	ditto.
Scully	– 23, at 11	audit and adjourned examination.
Evans	– 23, at 12	audit and dividend.
Edwards	– 23, at 1	assignees.
Septimus Stephen	– 23, at 1½	private.
Richter	– 26, at 11	adjourned dividend.
Pease	– 26, at 12	private.
R. S. Roach	July 29, at 11	audit.
Phibbs	– 30, at 11	audit and adjourned dividend.
Wilson	– 30, at 11½	private
Good	– 30, at 12	audit.
Smith	– 30, at 12½	ditto.
Blaylock	– 30, at 1	audit and dividend.
Andrews	Aug. 2, at 11	last examination.
Edwards	– 4, at 11¼	private.
Crossley	– 4, at 11½	audit and final dividend.
James Abernethy	– 4, at 12	ditto.
M. & J. Constable	– 4, at 1	ditto.
Palmer	– 5, at 12	adj. examination.
Easley	– 6, at 11	audit.
Chambers & Chambers.	– 6, at 11½	private.
Cole	– 6, at 12	audit and adjourned dividend.
J. J. Ronaldson	– 6, at 12½	audit and final dividend.
J. F. Curtis	– 6, at 1	ditto.
Bennett	– 6, at 1½	private.
Nathanson	– 6, at 12	ditto.
De Coushy	– 9, at 11	audit and dividend.
Bennett	– 9, at 10½	private.
Forrester	– 10, at 12½	ditto.
W. & J. Holman	– 12, at 11	audit and dividend (separate of each.)
Charles Walker	– 13, at 11	audit and dividend.
Easley	– 13, at 11½	adjourned audit.
Martin & Ware	– 13, at 12	audit and dividend.
Edwards	– 13, at 1	adjourned assignees.
Simpson	– 13, at 1½	proofs.
Prichard	– 13, at 2	assignees.
Read & Moogin	– 16, at 11½	audit.
Meyer	– 16, at 12	last examination.
Hooper	– 16, at 1	assignees.
Bennett	– 16, at 2	ditto.
Nathanson	– 18, at 12	ditto.
Morris, Jun.	– 18, at 1	ditto.
Haydon	– 19, at 11½	audit and dividend.
Hale	– 19, at 12	last examination.
Forrester	– 19, at 1	ditto.
Ward	– 20, at 11	audit and dividend.
Righton	– 20, at 11½	new assignees.
Chemineaute & K.	– 20, at 12	audit and dividend.
Senhenis	– 20, at 12½	ditto.
Hinde	– 20, at 1	creditors on compo^{n} clause.
Jowett & Mitchell	– 20, at 1½	assignees.
Laporte	– 23, at 11½	adj. examination.
Robert Broomfield	– 23, at 12½	assignees.
William Smith	– 23, at 1	private.
Chapman	– 23, at 1½	assignees.
Edwards	– 26, at 12	last examination.
Nicholson	– 27, at 11	adjourned choice of assignees (audit.)
Chapman	– 27, at 11¼	private.
Harrison & Hembrey.	– 27, at 11½	new choice.
H. W. Smith	– 27, at 12	assignees.
Chemineaute	– 27, at 1	adjourned audit and dividend.
Hinde	– 27, at 1½	private.
Chambers	– 27, at 2	queries.
Stevens & Stevens	– 31, at 11½	assignees.
Laporte	– 31, at 12½	adj. examination.
Hale	– 31, at 1	private.
Rogers	– 31, at 1¼	ditto.
Chapman	– 31, at 2	ditto.
Kelly	Sept. 3, at 11	audit.
Hayden	– 3, at 11½	adjourned audit and dividend.
Heazell	– 3, at 12	audit.
Edwards	– 3, at 12½	adj. assignees and adj. examination.
Michael	– 3, at 1½	assignees.
Hedges	– 6, at 11	ditto.
Rogers	– 6, at 12	ditto.
Smith	– 6, at 1	ditto.
William Smith	– 6, at 2	private.

No. 1.—Return of Meetings under Commissions from 1 January to 31 December 1836—*continued*.

BANKRUPTS' NAMES.	Days and Hours appointed for each Meeting.	The Object of each Meeting.
	1836:	
A. H. Smith	Sept. 8, at 11	private.
Martin & Ware	– 8, at 11½	separate audit, and dividend in each.
Hall & Kerr	– 8, at 12½	audit and dividend.
W. B. Stuart	– 8, at 1	ditto.
Croushey	– 8, at 1½	ditto.
Townley	– 8, at 2	ditto.
Rose & Rose	– 10, at 11	audit and final dividend.
Savil	– 10, at 11½	assignees.
Harrington	– 10, at 12	audit and dividend.
Boyn	– 10, at 1	ditto.
King	– 13, at 11	last examination.
Knowles	– 13, at 11½	private.
Jordan	– 13, at 12	last examination.
Prichard	– 13, at 1	ditto.
Cheminaute & K.	– 13, at 1½	audit and dividend.
Hooper	– 13, at 2	last examination.
A. H. Smith	– 15, at 11	audit and dividend.
Danford	– 15, at 11½	mortgagees' account.
E. H. Bailey	– 15, at 12	audit.
Schlegiser	– 15	private.
Wilks	– 15, at 12½	assignees.
Adam	– 15, at 12½	audit.
Pound	– 15, at 1	audit and dividend.
Hyman & Levi	– 15, at 2	
Hadley	– 15, at 11½	private.
Loader	– 16, at 11	assignees.
Bennett	– 16, at 11½	examination.
Nathanson	– 16, at 12	last examination.
Fenner	– 16, at 1	ditto.
Morris	– 16, at 2	ditto.
Hayward	– 17, at 11	audit and final dividend.
Alexander & Richards.	– 17, at 11½	audit.
Northcote	– 17, at 12	audit and final dividend.
Knowles	– 17, at 12	private.
Richard Smith	– 17, at 12½	assignees.
Le Soenf	– 17, at 1	audit and final dividend.
Jackson	– 19, at 10½	assignees.
Knowles	– 19, at 11	private, all day.
Swan	– 20, at 10½	assignees.
Jowett & Mitchell	– 20, at 11½	last examination.
J. F. Prookter	– 20, at 12½	ditto.
Strutt	– 20, at 1½	ditto.
Knowles	– 21, at 11	private.
Adams	– 21, at 11½	adjourned audit.
Hayes	– 21, at 12	assignees.
Schlegiser	– 21, at 1	private.
Erichson & Callender.	– 22, at 11½	audit and dividend; joint ditto; separate of Erichson.
W. A. Warwick	– 22, at 12½	audit and final dividend.
A. H. Smith	– 22, at 1	adjourned dividend.
Danford	– 22, at 1½	adjourned mortgagees' account.
R. Broomfield	– 23, at 11½	last examination.
Fenner	– 23, at 12	private.
Wiles	– 23, at 12½	last examination.
Chapman	– 23, at 1½	ditto.
Palmer	– 24, at 11	audit.
Deely	– 24, at 12	adj. last examination.
Knowles	– 24, at 12	private.
Nicholson	– 24, at 1	dividend.
Chifney	– 27, at 11	audit.
Cosgrove	– 27, at 11½	ditto.
H. W. Smith	– 27, at 12	last examination.
Wright & Lockwood.	– 27, at 1	ditto.
Molteno	– 28, at 12	assignees.

BANKRUPTS' NAMES.	Days and Hours appointed for each Meeting.	The Object of each Meeting.
	1836:	
Williams	Sept. 28, at 1	assignees.
Fletcher & Fletcher	– 29, at 11	audit.
Ditto	– 29, at 11½	dividend.
Colnaghi	– 29, at 12	proofs.
Speechley	– 29, at 12	assignees.
Shepherd	– 30, at 11	last examination.
The Commissioner did not sit during the months of October and November, those months being his vacation.		
James Smith	Dec. 3, at 11	adjourned examination
Erichson & Co.	– 3, at 12	proofs.
Chambers	– 3, at 1	queries on taxation.
Garcia	– 3, at 12	subdivision court.
Wm. Smith	– 8, at 12	private.
Pearce	– 10, at 11	audit.
Edgar	– 10, at 11½	audit and dividend.
Hale	– 10, at 12	audit.
Hibburd	– 10, at 12½	audit and dividend.
Forrester	– 10, at 1	ditto.
W. J. B. Hammond	– 10, at 1½	ditto.
Wm. Holloway	– 10, at 2	ditto.
Angle	– 12, at 12	Subdivision Court.
Meyer	– 13, at 11	audit and dividend.
Parker	– 13, at 11½	private mortgagees' expenses.
Prichard	– 13, at 12	audit.
Fletcher & Fletcher	– 13, at 12½	adj. dividend and audit; and audit and dividend separate estate T. Fletcher.
Alexander & Richards.	– 13, at 1½	audit and dividend.
Bennett	– 15, at 11½	audit and private meeting.
Nathanson	– 15, at 12	ditto and dividend.
Morris	– 15, at 12½	audit and dividend.
Hyman & Levy	– 15, at 1½	private.
Rooth	– 15, at 2	assignees.
Hooper	– 16, at 11	audit and dividend.
Hammond	– 16, at 12	ditto.
Moravia	– 16, at 12½	proofs.
Pite	– 16, at 1	assignees.
Ditto	– 16, at 1½	private.
M'Carthy	– 16, at 2	assignees.
John Andrew	– 17, at 11	audit and dividend.
John Edwards	– 17, at 11½	audit.
Pite	– 17, at 11½	private.
H. W. Smith	– 17, at 12	audit.
Edgar	– 17, at 12½	adjourned audit and dividend.
Thomas Daffurn	– 17, at 1	audit and dividend.
Henry Jennings	– 17, at 1½	ditto.
Thomas Raper	– 17, at 2	ditto.
Jowett & Mitchell	– 20, at 11	audit and dividend. Do. separate of Mitchell. Do. separate of Jowett
Bloomfield	– 20, at 12	audit.
Chapman	– 20, at 12½	ditto.
W. A. Warwick	– 20, at 1	proofs.
Chambers & Chambers.	– 23, at 12	private.
Smith	– 24, at 11	ditto.
Taylor	– 24, at 11½	assignees.
Stephens	– 24, at 12	proofs.
Brimmer	– 24, at 12½	assignees.
Pennyead	– 24, at 1½	ditto.
Bennett	– 24, at 2	adjourned audit.
Angle	– 27, at 12	Subdivision Court.
J. C. Smith	– 31, at 11½	assignees.
Woollett	– 31, at 12½	ditto.

It will be impossible, from this Return, to form any correct idea of the time occupied in any one sitting. The Commissioner is frequently engaged on one matter the whole day.

W. B. Bousfield, D.R., attending upon and assisting Mr. Comm^r Holroyd.

—2.—

A RETURN from each OFFICIAL ASSIGNEE of the COURT of BANKRUPTCY of every COMMISSION and FIAT of BANKRUPTCY under which any Dividend has been paid by him on and since 1st May 1833 to 1st January 1837 inclusive; with the Date of the Commissioners' Order for making the same, and the Amount thereof, and the Amount of the Allowance made to each Official Assignee in each of such Bankruptcies.

RETURN from MR. PETER HARRISS ABBOTT, OFFICIAL ASSIGNEE.

Fiat or Commn	Names of Bankrupts.	Amount of Dividend. £. s. d.	Date of Order.	Allowance to Official Assignee. £. s. d.
F.	William Wilmington	502 4 8	1833, July 6	16 4 8
C.	Thomas & Samuel Starey.	636 6 7	– May 7	31 13 –
–	Thomas Starey	96 9 6	– „ –	3 19 5
–	Samuel Starey	2 16 6	– „ –	2 16 6
F.	Anna & W. Coombs	119 12 5	– July 4	12 16 6
–	Ditto	1 19 9	1834, Feb. 14	
–	Anna Coombs	125 – –	– „ –	6 5 4
C.	Charles Cooper	21 17 5	1833, May 21	3 15 8
F.	William Mabley	243 16 6	– May 24	5 14 4
–	James B. Bowley	149 17 3	– June 21	22 1 11
–	Ditto	28 2 6	1834, Dec. 2	
–	James Callow	212 18 –	1833, June 6	19 10 3
C.	John Edward & Thomas Walton.	898 3 5	– Aug. 13	51 7 10
F.	Grimble & Grimble	373 2 –	– Sept. 27	30 7 5
		25 17 3	– Dec. 24	
–	R. & T. Coulthard	889 18 4	– July 25	64 10 9
–	Ditto	98 10 4	– Dec. 3	
–	Jas. Dawes Stainbank	373 2 –	– Aug. 22	51 8 2
–	Ditto	115 12 9	– Dec. 3	
C.	G. R. Tempany	180 17 6	– Dec. 4	18 15 1
–	Isaac Aguilar	863 17 3	1834, Jan. 17	53 3 3
F.	John Lamb Gardner	139 11 11	1833, Dec. 5	11 10 1
–	Thomas Greenhill	188 3 9	– „ –	12 9 11
–	John Stead	93 12 2	– Dec. 5	11 4 7
–	Charles Thorogood	46 – 10	– Dec. 10	12 3 –
C.	Richard Stephenson	9,126 15 6	– Dec. 30	209 15 6
–	Augustus Applegarth	2,005 – 8	1834, Jan. 7	61 17 8
–	John Black	2,826 2 11	– Jan. 9	77 7 6
–	George Moore	29 4 –	– Feb. 20	7 2 8
–	Christopher Redpath	25 – 9	– Feb. 6	6 16 –
F.	Henry Allenby	157 3 9	– Feb. 14	19 6 9
–	Philip Powell	121 4 –	– „ –	14 1 2
C.	John Barnett	347 1 6	– Feb. 18	29 11 9
–	Robert George	1,513 8 5	– Mar. 14	82 18 5
F.	William Blofield	223 12 3	– Mar. 20	44 16 1
C.	Henry Baylis	653 14 8	– Apr. 25	105 17 2
–	Ditto	408 17 3	1835, Mar. 12	
–	Hugh M'Lean	28 19 7	1834, Mar. 27	7 10 1
–	William Homan	729 7 9	– Apr. 3	48 – 4
–	Ditto	111 13 –	1836, Dec. 8	
–	Hartsinck & Co.	999 18 2	1834, Apr. 10	48 19 7
–	William Hornblow	200 5 6	– „ –	18 14 4
–	John Hind	6,253 – 8	– Apr. 17	197 7 8
–	Ditto	4,168 14 –	1835, Mar. 6	
–	William John Welsh	508 9 7	1834, Apr. 29	35 18 10
F.	Sarah Coleman	379 10 6	– May 13	37 8 7
C.	Henry Zachary	442 17 10	– „ –	23 1 6
F.	William Scott	751 17 3	– May 15	88 6 5
–	Ditto	702 12 11	– Nov. 25	
–	James Poynton	11 18 9	– Oct. 21	9 1 11
–	Robert Widdowfield	25 19 –	– July 18	15 17 3
–	William Gummow	79 17 4	– Nov. 13	11 14 –
–	Will. Thos. Gooding	256 7 1	– June 5	36 11 9
–	Ditto	153 16 3	1836, Mar. 24	
–	John Middlemist	102 11 7	– July 12	14 17 8
C.	Remington & Co.	11,129 9 2	– Nov. 17	277 10 1
–	John Goodair	4,438 2 9	– Nov. 14	151 19 –
F.	Richard Back	2,362 13 1	– Nov. 25	156 12 6
–	Ditto	439 2 1	1835, May 21	
–	John Collinson	434 18 10	1836, Feb. 18	38 10 1
–	Ditto	59 18 2	Dec. 9	
C.	Henry Bankes	203 12 –	1834, Nov. 25	20 9 4
F.	Joseph Scobell	36 3 7	– Dec. 2	1 18 4
–	Charles Friend	333 11 –	– Dec. 2	27 9 7
–	James Eve	215 16 2	– Dec. 4	26 6 8
C.	Sikes, Sikes & Co.	3,587 18 4	– Dec. 8	133 17 11
F.	Henry Prior	1,925 17 3	1834, Dec. 9	148 14 10
–	Ditto	293 16 –	1836, Dec. 2	
–	Robert Wilson	344 3 4	1834, Dec. 10	45 8 9
–	William Tewsley	323 3 3	– Dec. 10	32 11 7
–	John Beare	83 19 5	1835, Jan. 29	24 9 4
C.	Lemesurier & Co.	1,064 12 10	– Feb. 5	33 10 10
–	Thomas Wilkinson	1,823 12 –	– Feb. 2	142 7 –
F.	Thomas Hunt	174 11 2	– Feb. 12	25 2 –
–	Prosser & Son	555 18 1	– „ –	49 – 10
–	Ditto	27 16 10	1836, Feb. 18	
–	William Prosser, sen.	46 16 9	1835, May 14	1 16 2
C.	John Ellill'	484 6 8	– Feb. 12	30 15 2
F.	Robert Seabrooke	653 8 –	1834, Mar. 13	99 1 11
	Ditto	362 7 5	1835, Feb. 20	
–	Thomas Spencer	276 14 –	– Feb. 19	28 15 8
–	Ditto	42 – 9	– May 22	
–	John Wyld	589 – 10	– Apr. 30	64 5 11
–	Ditto	453 15 –	– July 30	
–	S. W. Sustenance	1,698 8 10	– May 1	142 1 8
–	Ditto	447 7 3	1836, Nov. 29	
–	Samuel Speight	463 4 –	1835, May 14	32 12 –
–	John Brown	745 3 9	– May 21	82 14 9
–	Ditto	484 4 11	1836, Dec. 2	
C.	Abraham P. Driver	80 15 2	1835, May 29	15 2 5
–	James Grant	106 18 6	– „ –	6 9 8
F.	William Brown	190 4 6	– July 17	25 15 4
–	Brothers Hicks	12,086 16 –	– Dec. 11	1,098 19 10
–	Ditto	10,287 3 4	1836, May 20	
C.	T. H. H. Catty	1,558 – –	1835, Sep. 11	68 4 2
F.	E. W. Gratwick	216 16 5	– Nov. 5	24 1 5
–	Henry Hewetson	547 5 6	– Nov. 6	40 19 7
C.	Hardy & Gardiner	1,638 6 3	– „ –	62 17 9
–	Robert Streather	411 12 –	– Nov. 13	49 6 3
F.	Wm. Langley Grace	540 12 1	– „ –	55 7 7
–	Jeremiah Carter	16,372 12 4	– Nov. 19	730 9 7
–	J. W. Sherwood	106 10 10	– Dec. 17	5 – –
C.	Wood, Martindale & Co.	59 9 1	– „ –	7 3 3
F.	Maria Arnold	591 14 8	1836, Jan. 28	50 – 7
–	Edward Thornton	58 18 10	1835, Dec. 18	11 13 –
–	Pryce Mottram	27 14 11	– „ –	11 1 10
–	William Bellinger	33 16 4	– „ –	14 8 10
C.	Thomas Marsden	693 7 5	– „ –	44 3 10
F.	John Acton	588 10 4	1836, Jan. 7	25 16 –
–	Frederick Shepley	306 9 2	– „ –	33 11 11
–	John Gray	312 8 1	– Jan. 8	28 19 3
–	Samuel Roberts	300 7 1	– Mar. 3	26 9 4
–	Joel Bailey	29 19 3	– „ –	12 16 1
C.	William Lankshear	389 10 10	– Jan. 21	21 4 7
–	Ditto	79 12 3	– May 20	
F.	George Macey	637 13 4	– Feb. 4	40 11 5
–	Ditto	17 – 8	– Mar. 3	
–	Chas. Wm. Pratt	17 3 7	– Feb. 16	13 12 7
–	George Baker	63 19 4	– Mar. 14	18 9 –
–	Geo. Thos. Whitington	148 14 7	– „ –	20 13 7
–	Mich. & Fran. Berger Ade	1,526 18 4	1835, Mar. 19	82 16 10
–	Ditto	920 1 7	1836, Mar. 24	
–	Abraham Levy	126 14 8	– Apr. 14	15 – 9
–	Robt. Wm. Wallis	123 – –	– „ –	16 14 6
C.	Turnbull, Forbes & Co.	25,608 6 7	– May 6	501 9 4
–	John Goodair	741 4 8	– June 14	129 8 7
–	Daniel Alder	901 – –	– July 22	46 1 10
–	Samuel Hamilton	51 18 10	– July 28	5 13 –
–	Thomas Bromedge	309 16 9	– „ –	16 11 10
F.	James Barber	319 2 10	– June 23	30 12 –
	Thomas Francis Staple	6,003 13 8	– Aug. 11	344 18 –
	Michael Samuel Schlesinger.	3,218 12 2	– Nov. 24	122 – –
O.	Robert Spiller	227 13 10	– Dec. 2	16 17 2
F.	Joseph Hadley	67 1 6	– „ –	18 – 10
–	George Coxe	52 4 11	– Dec. 15	12 16 7

No. 2.—Return from each Official Assignee of Dividends paid by him from 1 May 1833 to 1 January 1837—*continued.*

Return from MR. THOMAS MASSA ALSAGER, Official Assignee.

NAMES OF BANKRUPTS.	Date when Dividend ordered to be paid.	Amount of Dividend Fiats.	Amount of Allowance to Official Assignee.	Amount in the hands of Official Assignee, on the 1st Feb. 1837.	Amount due to Official Assignee for Sums paid in Advance.
		£. s. d.	£. s. d.	£. s. d.	£. s. d.
Anderson, George & Co.	—	—	—	28 13 2	—
Baugh, Richard	16 April 1836	338 13 8	24 6 7	—	—
Brook, Beriah	—	—	—	—	4 6 2
Budd, Henry	—	—	—	—	2 5 1
Bamford, William	—	—	—	18 8 —	—
Broomfield, Robert	—	—	—	51 9 10	—
Brimmer, John Jeallous	—	—	—	—	5 3 9
Cole, William	6 August 1836	142 14 10	17 19 8	— 10 11	—
Chifney, William	—	—	—	—	19 3 6
Dennis, James Nelson	14 April 1836	2,067 2 9	87 19 1	13 6 10	—
Dampier, Edward	—	—	—	15 7 —	—
Flower & Mainwaring	—	—	—	—	— 11 8
Forrester, Thomas Harvey	—	—	—	88 12 9	—
Hellins & Hellins	—	—	—	—	4 14 —
Hockly, Thomas	—	—	—	—	—
Hyman & Levi	—	—	—	13 19 —	—
Jackes, William	—	—	—	— 16 2	—
Llewellyn, William	12 March 1836 14 June 1836	981 10 1	88 6 —	35 7 1	—
Loader, James	—	—	—	— 3 6	—
Lloyd & Winter	—	—	—	77 11 9	—
Martin & Ware	13 August 1836 8 Sept. 1836	10,426 4 9	574 — 7	—	215 15 5
Meyer, Jacob	—	—	—	—	43 9 —
Nathanson, Jeremiah Israel	—	—	—	15 17 3	—
Parson, William	—	—	—	4 10 6	—
Pound, William	15 Sept. 1836	94 8 4	21 7 1	19 7 1	—
Palmer, James	—	—	—	1 11 10	—
Rich, Amor	27 Feb. 1836*	583 — 5	38 17 10	—	—
Routh, Le Mesurier & Co.	—	—	—	64 4 11	—
Rooth, Benjamin	—	—	—	49 10 6	—
Scully, John	—	—	—	20 15 8	—
Simpson, George	—	—	—	—	17 18 11
Smith, William	—	—	—	1 11 8	—
Stevens & Stevens	—	—	—	7 — 9	—
Shotton, John Sidwell	—	—	—	22 19 9	—
Todd, Charles	—	—	—	33 9 3	—
Taylor, Thomas	—	—	—	83 19 10	—
Wilson, John	19 March 1836 30 Sept. 1836	1,755 8 6	88 14 8	7 10 3	—
Ward, William	20 August 1836	2,349 14 —	161 6 2	—	7 9 6
Williams, Edward Whitelaw	—	—	—	—	10 4 1
Woollett, Joseph	—	—	—	110 17 10	—
				787 13 1	331 1 1
			less	331 1 1	paid in advance.
			£.	456 12 —	Balance in the hands of Official Assignee, 1 Feb. 1837.

Thos M. Alsager.

Return from MR. ALEXANDER BAYMER BELCHER, Official Assignee.

Fiat or Comm[n]	BANKRUPTS' NAMES.	Amount of Dividend.	Date of Order.	Allowance to Official Assignee.	Fiat or Comm[n]	BANKRUPTS' NAMES.	Amount of Dividend.	Date of Order.	Allowance to Official Assignee.
		£. s. d.		£. s. d.			£. s. d.		£. s. d.
F.	Henry Crace	581 11 —	21 May 1833	33 11 3	F.	William Salter Castell	210 13 8	25 July 1834	32 11 9
—	Charles Howard	340 — —	27 June —	19 9 8	C.	John Wilson	215 3 8	12 June —	15 2 2
C.	John Sinclair	59 15 7	21 June —	4 16 9	—	Joseph Barret	108 11 2	12 June —	13 17 1
—	W. H. Kilbinton	67 18 6	31 May —	7 — 9	F.	Francis W[m] Campbell	536 2 2	15 Aug. —	35 10 6
F.	Joshua Jowett	1,889 17 6	16 July —	131 12 7	C.	Edward Helling	75 9 —	12 June —	6 5 8
—	Daniel Gorely	246 1 3	9 July —	38 17 7	F.	Richard Hayday	811 15 10	21 Oct. —	26 11 5
—	Busick Jas. Winbolt	167 11 3	9 Aug. —	8 7 4	C.	Henry Thomas Sturley	38 18 6	12 June —	9 10 4
—	Francis Taylor	54 8 6	27 Aug. —	26 7 5	F.	John Stephens	63 11 3	28 Nov. —	6 18 8
C.	Samuel Forth. Lettsom	3,058 19 —	30 Aug. —	103 8 11	—	Alexander Gibson	82 19 7	8 Jan. 1835	24 5 5
F.	Barbara Verrinder	2,667 18 4	12 Nov. —	172 5 4	—	George Palmer	120 8 2	15 Jan. —	29 7 8
—	Tho. & Geo. Courtney	820 13 7	12 Nov. —	112 13 —	—	Samuel Parker	1,342 13 3	18 Dec. 1834	76 13 5
—	Phillip East	242 19 —	21 Nov. —	29 13 5	—	Thomas Roberts	363 4 3	15 Jan. 1835	40 9 11
C.	Jos. Jackson	59 16 5	6 Dec. —	6 13 2	—	Thomas Tapster	2,439 9 —	23 Jan. —	183 19 —
F.	James Dudderidge	1,667 14 3	9 Jan. 1834	97 2 6	—	William Johnson	446 3 4	29 Jan. —	37 6 6
—	Henry Thomas Salmon	217 15 7	25 Feb. —	5 15 —	—	Samuel Buttenshaw	1,200 15 8	3 April —	103 5 9
—	Barbara Verrinder	196 9 11	27 Feb. —	5 19 9	C.	James Somervail	241 15 6	10 April —	15 17 4
F.	John Latchford	250 2 —	27 Feb. —	37 1 6	F.	William Smith	70 16 1	7 April —	15 8 —
—	George Ross	87 14 —	7 Mar. —	16 11 3	—	John Acton Boden	20 14 3	23 April —	1 19 8
—	William Tutt Maugham	149 5 —	21 Mar. —	8 18 6	—	Thomas Thatcher	234 8 —	16 April —	28 8 1
—	Jos. Jowett	698 4 8	2 May —	41 3 10	—	George Reynolds	154 6 4	7 May —	10 — —
—	Richard Hayday	5,320 12 —	15 May —	245 1 9	—	Francis Taylor	13 15 —	7 May —	3 9 11
—	John A. Boden	162 8 10	7 June —	23 2 2	—	John Maberly	14,919 3 4	26 June —	740 11 2*
—	Jesse Parker	21 13 4	27 June —	1 12 7	C.	John Phillips	735 12 7	9 July —	104 8 3
C.	Thomas Mair	1,162 18 6	20 June —	68 17 —	F.	Bradley & Cattell	400 9 —	9 July —	43 4 2

*. Debts paid in full, and surplus.

(*continued.*)

No. 2.—Return from each Official Assignee of Dividends paid by him from 1 May 1833 to 1 January 1837—*continued.*

Fiat or Comm[n]	BANKRUPTS' NAMES.	Amount of Dividend. £. s. d.	Date of Order.	Allowance to Official Assignee. £. s. d.
F.	Henry Crace	304 4 10	25 June 1835	22 5 11
–	H. Hyland Newington	394 9 6	17 July –	37 2 9
C.	Brickwood & Co.	3,859 16 –	17 July –	159 2 10
F.	W. P. & W. Williams	465 6 –	11 Sept. –	54 – 6
–	James Bulman	1,106 10 –	24 Sept. –	56 16 9
–	J. & G. Courtney	1,252 1 –	24 Sept. –	49 2 2
C.	Henry Higginson	383 12 –	24 Sept. –	37 12 7
F.	Lees, Brassey & Co.	28,587 8 7	26 Nov. –	823 14 11
–	Jos. Oldham	816 14 10	26 Nov. –	64 14 3
–	Alexander Ritchie	61 13 4	4 Dec. –	20 5 8
–	Richard Gray	677 10 11	10 Dec. –	77 15 4
–	Henry Imeson	65 11 –	10 Dec. –	14 2 6
C.	John Thomas Taylor	786 1 –	10 Dec. –	36 16 5
–	Geddes & Co.	520 – 3	10 Dec. –	39 8 –
–	Eli. & Jer. Mitchell	405 12 –	10 Dec. –	38 14 4
–	James Annen	165 8 5	10 Dec. –	16 16 5
–	Francis Wardale	189 13 6	10 Dec. –	26 5 1
F.	William Gorton	137 8 –	12 Jan. 1836	34 1 3
–	Philip East	7 11 1	12 Feb. –	3 2 –
–	William Key	484 7 6	23 Feb. –	49 3 2
–	John Thomas Reeve	253 13 –	25 Feb. –	27 10 8
C.	Richard Wilson	2,581 6 4	11 Mar. –	127 18 6
F.	Henry Thomas Salmon	69 18 –	25 Mar. –	6 11 6
–	W. Patrick Williams	1,103 16 –	17 Mar. –	59 – 9
–	Daniel Gorely	88 3 10	25 Mar. –	8 4 1
–	William Rotherham	6,000 9 –	17 Mar. –	212 4 10
C.	Stephen Morrey	105 10 10	23 Feb. –	14 4 8
F.	John Ford	788 5 8	25 Mar. 1836	80 5 1
–	John Latchford	93 14 4	25 Mar. –	9 – 3
–	James Bulman	190 15 –	21 Apr. –	12 11 6
–	Joseph Oldham	455 19 1	21 Apr. –	18 10 2
–	Joseph Dodson	77 1 –	21 Apr. –	26 8 8
–	Richard Hayday	399 17 8	21 Apr. –	14 10 6
–	Ramsay & Lancaster	658 19 6	12 May –	42 9 8
–	Lees, Brassey & Co.	17,046 12 –	28 Apr. –	276 1 11
–	John Robinson	51 4 8	13 May –	17 3 –
–	Thomas Isaac Dimsdale	466 11 11	16 June –	54 1 10
–	Matthew Catlin	5,367 17 5	23 June –	235 5 3
–	Meir Macnin	404 – 2	5 July –	33 14 –
C.	Abraham Levy Vogel	1,173 19 1	14 July –	96 12 9
F.	Richard Wilson	*968 – –	16 June –	—
–	John Hayward	66 14 8	7 July –	18 8 2
–	Thomas Tapster	595 7 11	23 June –	32 – 6
–	Joseph Hill	953 15 –	4 Nov. –	62 4 3
–	Poole & Thomson	39 7 4	4 Nov. –	16 7 –
–	Jemima Yeoland	45 6 8	10 Nov. –	13 14 4
–	Robert Flaxman	245 11 6	4 Nov. –	31 15 1
–	James Dudderidge	134 8 1	10 Nov. –	13 4 9
–	William Claringbold	405 8 –	16 Dec. –	35 14 2
–	Matthew Catlin	378 11 4	20 Dec. –	28 13 6
–	Ashenden & Baker	127 16 9	4 Nov. –	22 17 6
C.	John Evans	500 16 –	22 Dec. –	36 8 1
–	Alexander Anderson	2,199 10 2	8 Dec. –	34 9 8
–	Hampson & Austin	4,382 19 11	29 Nov. –	217 16 †–

* Allowance received on first dividend.

† Among 2,380 Creditors.

Alex. Baymor Belcher.

Return from MR. DAVID CANNAN, Official Assignee.

Date of Commissioners' Order of Dividend.	NAMES of BANKRUPTS.	AMOUNT of DIVIDEND. Per £. s. d.	£. s. d.	Amount of Allowance made to Official Assignee. £. s. d.
1833:				
May 7	Charles Saxe	1 –	732 11 10	38 4 6
– 14	Beaumont & Holt	4 –	684 – 4	101 13 –
June 8	Carsten Holthouse	5 –	6,725 8 11	189 10 –
July 9	John Shallow Feaks	2 –	395 8 6	51 2 –
Aug. 3	John Blackett Stanley	1 4½	79 11 –	17 9 4
– 23	Richard Cripps	1 1½	1,191 10 -	20 18 6
– 30	Francis G. Banner (separate estate.)	13 8	54 19 –	3 – –
Dec. 9	Hoad & Wadey	1 1½	16 7 6	26 12 2
– –	William Brown	1 1	40 14 6	9 – 10
– 11	John Quarterman	2 2¼	151 6 –	23 6 2
– 14	Plowright & Bond	7 –	5,083 16 –	100 – –
– 20	Joseph A. Taylor	– 8½	87 7 6	13 6 11
1834:				
Jan. 8	Beaumont & Holt	1 6	363 12 –	33 – –
– 14	William Corp	5 –	314 13 –	80 18 6
– 16	John Jackson	2 6	435 1 6	30 7 6
– 18	Thomas Neighbour, senior and junior.	1 –	1,000 15 –	76 9 3
– –	Thomas Neighbour, senior (sep. estate.)	10 –	117 18 10	—
– –	Thomas Neighbour, junior, (sep. estate.)	1 1	14 – 11	—
– –	John Reynolds	– 1½	82 19 7	7 14 11
– 23	Abraham M. Pereira	– 6¼	412 14 8	14 – –
– 30	John Turner Watts	– 5	3,043 – 3	27 – –
– –	Charles Saxe	– 4⅞	151 17 –	8 11 –
Feb. 20	Henry Peacock	– 8	18 1 –	16 14 7
Mar. 7	Thomas Johnston	2 8	37 14 4	5 – –
– 17	James Fraser	1 5½	99 11 9	10 14 1
– 10	Andrew D. Welch, (separate estate.)	9 6	1,799 5 –	53 7 –
May 6	James Jacob	– 6¼	155 – 8	8 – –
– 15	William Sharp	1 6¼	223 15 6	33 13 7
– 23	Carsten Holthouse	5 –	1,490 18 1	16 18 6
June 3	John Rolfe	– 2	210 4 8	15 15 –
– 10	John White (separate estate.)	1 3	72 16 8	15 12 2
– 20	James Lindsay, junior	1 4	211 13 4	36 5 –
– –	Plowright & Bond	7 –	792 – 9	10 – –
July 1	Hawkins & Roddis	– 8	124 – 6	25 15 6
– –	Simpson & Fairman	– –⅛	287 13 1	23 – –
1834:				
July 2	George M. Morgan	3 3	96 14 5	6 15 –
– 15	William R. Turner	2 4½	93 8 6	15 2 10
– 17	Alex. William Mills	2 –	716 3 –	69 17 –
– –	Gunnell & Shearman	– 1⅜	146 3 8	22 13 11
– 21	James Paul	7 –	363 2 3	33 16 –
Aug. 5	David Morphew	8 –	390 6 –	30 2 –
– 19	William R. Jones	1 1	102 – –	24 – –
– 19	James Winch	– 8½	21 2 4	2 14 –
– 22	Benjamin Flower	– 7¼	37 11 5	7 4 –
– 29	Villaroy Russell	1 8	1,066 11 4	51 11 –
Sept. 6	James Wm. Aughtie	6 –	3,215 11 –	64 14 –
Dec. 12	Stalker & Welch	2 5¼	2,439 17 6	97 – –
– 15	James & Jos. Kesteven	4 –	1,965 9 –	155 16 –
– 18	Bernard Megé	– 1½	80 6 2	9 – –
– 19	Thomas Conroy	1 4½	79 14 6	17 19 6
– –	Carsten Holthouse	1 3¼	2,216 6 6	22 18 9
– 22	John Kesterton	4 6	79 6 6	25 3 6
	Stratton & Secretan	1 6	382 18 3	48 – –
1835:				
Jan. 19	Anthony Stratton (separate estate.)	7 6	161 2 6	7 6 –
Feb. 2	William Corp	– 11½	125 19 –	6 – –
– –	James Jacob	– 7½	168 6 6	8 18 –
– 12	Plowright & Bond	– 9½	745 8 9	13 5 –
– 26	James W. Aughtie	1 8½	839 7 4	20 – –
Mar. 12	William Mullens	1 3¾	123 13 2	13 11 –
– 18	Edward Law	1 3	646 14 7	107 11 –
– –	Alexander Anderson	4 1	228 14 5	10 8 –
April 23	John Berenburg	– 4½	22 4 3	24 3 6
– –	Anthony Fairbridge	– 1½	98 – –	10 4 –
– 30	Richardson & Want	– 9	202 – 10	21 – –
– –	Thomas Want (separate estate.	19 –	323 5 1	19 5 –
– –	John Soady Rains	– 4	2,360 15 3	82 – –
May 1	John Turner Watts	– 7	3,154 4 2	43 15 –
– 20	James Lindsay, Jun.	1 2¼	125 11 8	6 – –
– 22	Robert Dick	2 –	56 5 6	26 – –
June 1	William Langhorn	– 8	113 15 –	23 10 –
– 26	John Ebers	3 –	1,319 15 1	202 1 6
July 1	William Adams	1 –	39 – 9	9 18 2
– 8	Samuel Tipper	4 –	565 – –	53 6 –
– 23	Colvin, Ainslie & Co.	5 p. cent.	84 4 6	38 15 –

No. 2.—Return from each Official Assignee of Dividends paid by him from 1 May 1833 to 1 January 1837—*continued.*

Date of Commissioners' Order of Dividend.	NAMES of BANKRUPTS.	AMOUNT of DIVIDEND.	Amount of Allowance made to Official Assignee.
		Per £. / £.	£.
1835:		s. d. / £. s. d.	£. s. d.
Aug. 4	John Morris, sen. and jun.	1 – / 50 12 6	21 8 –
– –	John Morris, sen. (separate estate.)	4 6 / 573 12 –	26 17 –
– 25	Thomas Byrchmore -	2 11½ / 348 19 –	34 5 –
– 28	Rodbard & Massina -	– 8¾ / 123 1 6	25 10 –
Oct. 8	Forbes & Russel -	1 2 / 780 – –	60 – –
– –	James Forbes (separate estate.)	3 4 / 180 10 10	11 6 6
– –	David Russel (ditto) -	1 8¾ / 84 10 6	9 1 –
– 28	John & Thomas Tombs -	– 6 / 100 14 –	34 18 –
– –	John Tombs (separate estate.)	1 7 / 92 18 –	7 16 –
Nov. 10	Charles Pearson -	6 8 / 3,784 – 7	131 5 6
– 13	John Hobbs - -	3 – / 383 19 3	50 7 3
Dec. 16	Thomas Emmett -	10 – / 1,877 11 3	97 17 6
– –	John E. C. Bentley -	– 6½ / 29 11 –	13 – –
– 21	Mary Ann Lewis -	2 3 / 63 19 3	22 10 –
1836:			
Jan. 23	Beaumont & Holt -	– 3 / 73 8 6	8 – –
Feb. 16	James Arnet Storey -	3 – / 192 16 6	41 13 6
– 28	Colvin & Co. - -	10 p. cent. / 194 – 3	6 – –
– –	James Paul - -	1 6½ / 135 13 6	9 – –
March 8	J. T. Gritton -	– 1¾ / 4 4 9	3 16 6
– –	Donald Mackinnon -	– 9¾ / 41 7 7	21 14 –
– 11	Wm. Frederick Ogilvy	3 – / 157 9 –	31 – –
– 29	Thomas Emmett -	– 8¼ / 238 9 –	5 12 6
– –	John S. Feaks - -	1 – / 210 – 3	22 13 –
April 12	Richard Pheney -	1 – / 93 5 –	54 5 –
– 19	Mary Ann Lewis -	– 10½ / 43 15 3	2 – –
May 3	Edward Baugh -	6 8 / 579 15 9	38 – 6
– –	Thomas Want (separate estate.)	19 – / 103 12 –	3 – –

Date of Commissioners' Order of Dividend.	NAMES of BANKRUPTS.	AMOUNT of DIVIDEND.	Amount of Allowance made to Official Assignee.
		Per £. / £.	£.
1836:		s. d. / £. s. d.	£. s. d.
May 31	Edward Law - -	– 1½ / 92 15 –	11 14 –
June 3	Peter D. Abbott -	- - / 151 15 8	10 – –
– –	John Henry Prior -	8 5 / 520 14 7	22 2 –
– –	Allatson Hodgson -	- - / 232 11 8	19 – –
– 14	George Cooper -	4 6 / 539 – 6	36 – –
– 17	Richardson & Want -	1 4 / 409 7 –	20 – –
July 5	John Laughton -	2 – / 252 – 6	33 2 –
– –	J. D. & C. K. Cooper	– 3 / 135 5 4	11 4 –
– –	John D. Cooper (separate estate.)	1 6 / 429 18 6	17 8 –
– 13	William Corp - -	– 6 / 38 14 6	2 10 –
– 15	Robert John Ayres -	4 6 / 705 7 –	65 – –
– 26	Charles Kinder -	4 – / 567 3 6	44 10 –
– –	Wm. & Thos. Bartlett	– 3 / 24 – –	11 16 –
Aug. 12	Colvin & Co. - -	5 per cent. / 93 19 10	37 7 –
– 15	James Oldfield - -	– 3½ / 278 16 1	21 16 –
– –	Stratton & Secretan -	– 6 / 187 2 4	12 17 –
– 16	Laidlay & Turner -	3 4 / 175 18 –	20 12 –
– 25	Robert Dick - -	1 5 / 10 – –	1 8 5
Nov. 7	John Laidlay (separate estate.)	5 4 / 35 9 6	4 4 –
– –	George Turner, ditto	3 6 / 25 7 6	3 15 –
– 8	William Boosey -	2 6 / 92 5 –	27 – –
Dec. 3	Beaumont & Holt -	– 9 / 151 15 2	10 15 –
– –	Everett & Francis -	– 6 / 120 15 –	35 – –
– –	Edward J. Everett (separate estate.)	2 2 / 200 16 9	15 – –
– –	John C. Francis (ditto)	– 8 / 495 10 7	50 – –
– 6	George B. Hussey -	5 4 / 800 – –	46 8 –
– 16	Richard Morgan -	6 8 / 1,020 5 –	74 15 –
	TOTAL - - - £.	70,027 1 9	4,052 4 10

D. Cannan.

RETURN from MR. JAMES CLARK, OFFICIAL ASSIGNEE.

NAMES.	Date of Commissioners' Order of Dividend.	Amount ordered to be divided: Fiats.	Amount ordered to be divided: Commissions.	Allowance received by Official Assignee.
		£. s. d.	£. s. d.	£. s. d.
Rich. Gascoyne	13 June 1836	56 8 3	- - -	2 – 1
Charles Moseley	23 Feb. 1835	61 8 1	- - -	1 6 7
Hawes & Smith	14 Mar. 1836	- - -	49 15 8	2 18 11
R. B. Hawes (separate.)		- - -	178 6 –	3 19 4
Wm. Austin -	8 April 1834	- - -	44 1 9	– 19 7
Sam. Chappell -	3 May 1833	- - -	202 12 1	4 10 10
William Prince	2 April 1833	- - -	444 15 1	11 18 5
Henry I. Lewis	23 July 1833	405 4 9	- - -	6 18 7
Joseph Tansley	26 July 1833	936 19 11	- - -	17 4 1
	18 Nov. 1833	726 7 10	- - -	14 11 11
	11 May 1835	260 4 1	- - -	9 – 6
Thomas Baines	23 July 1833	263 19 8	- - -	5 6 2
Tonge & Tonge (joint.)		425 7 2	- - -	9 19 8
Tonge & Tonge (separate.)		212 – 9	- - -	3 7 8
Thomas Dean Alderson.	4 Sept. 1834	4,282 18 10	- - -	57 10 7
Francis Foster	16 Dec. 1833	- - -	50 7 8	2 11 4
George Taylor -	7 Jan. 1834	- - -	46 5 9	2 9 6
Henry Robert Abbott	23 April 1834	- - -	2,306 – 7	34 13 –
John Peachy -	29 Nov. 1833	1,460 18 8	- - -	25 19 3
Henry Goude	30 April 1834	490 12 11	- - -	12 1 3
	28 Mar. 1836	50 2 5	- - -	3 13 1
Thos. Doughty	11 Mar. 1834	179 – 4	- - -	4 11 7
Talix Whitmore	24 Jan. 1834	1,830 9 7	- - -	30 6 1
	7 Nov. 1834	821 14 8	- - -	19 9 8
Sarah Hills -	21 Oct. 1833	183 1 4	- - -	5 5 11
Miles Gibbon -	18 April 1836	200 10 8	- - -	5 3 3
Roskell & Smith	16 June 1835	45 5 7	- - -	1 14 1
John Crawley	27 Nov. 1833	2,338 19 7	- - -	37 15 2
	22 July 1836	454 8 3	- - -	12 – –
Charles Waud -	21 Apr. 1834	273 2 6	- - -	6 12 4
Joseph Graham	16 June 1834	- - -	454 7 4	13 6 4
Francis Miller	6 Nov. 1834	160 11 3	- - -	3 13 3
	22 Jan. 1836	211 6 9	- - -	4 17 6
Thos. C. Henderson.	15 Aug. 1834	234 4 –	- - -	5 7 8
James Justice Davis.	25 July 1834	451 6 4	- - -	11 4 6
	12 May 1835	372 12 6	- - -	11 7 –

NAMES.	Date of Commissioners' Order of Dividend.	Amount ordered to be divided: Fiats.	Amount ordered to be divided: Commissions.	Allowance received by Official Assignee.
		£. s. d.	£. s. d.	£. s. d.
Joseph Briggs -	24 April 1835	316 – 2	- - -	7 18 5
J. M. Machin	11 Nov. 1834	778 18 11	- - -	18 9 7
	21 July 1835	68 17 4	- - -	4 14 7
William Willson (separate.)	16 Dec. 1834	- - -	364 – 6	7 17 7
Holl, Oswald & Hoare - -	12 June 1835	3,768 4 9	- - -	49 9 8
	7 Nov. 1835	3,790 10 2	- - -	50 – 1
William Oswald (separate.)	23 July 1836	179 17 7	- - -	3 13 11
	22 Sept. 1835	529 14 10	- - -	11 11 –
Harvey Hoar -	12 June 1835	80 14 8	- - -	1 17 –
Charles Walker	24 Mar. 1836	192 11 7	- - -	5 15 –
	7 Mar. 1836	192 11 7	- - -	5 15 –
J. & H. Delafons	12 Jan. 1835	- - -	429 13 6	13 1 10
Francis Armson	12 Nov. 1834	28 18 3	- - -	2 11 7
J. Gray Gerrard	12 May 1835	- - -	490 7 –	14 10 1
John Millett -	12 Feb. 1835	259 14 7	- - -	6 11 10
Jos. Prendergrass	4 Dec. 1834	- - -	166 19 3	5 10 10
	12 Dec. 1836	- - -	121 5 –	4 8 6
Barrow & Vizer	21 July 1835	1,844 15 9	- - -	29 15 11
John Barrow -		- - -	3,283 8 11	43 16 9
Robert Willis Vizer -	7 Dec. 1835	1,648 8 3	- - -	27 13 8
	24 Mar. 1836	38 17 7	- - -	1 – 7
John C. Emery -	16 April 1835	1,691 5 10	- - -	28 11 3
James Kingsley	28 April 1835	2,210 10 9	- - -	34 4 1
	25 Sept. 1835	187 1 5	- - -	6 8 6
John Chandler (separate.)	16 Feb. 1835	233 15 6	- - -	5 12 6
Samuel King (separate.)		122 9 3	- - -	3 3 –
Robert Evered -	13 June 1836	- - -	436 12 4	9 7 8
J. F. Taylor -	12 Dec. 1833	194 16 11	- - -	4 14 11
	13 June 1836	101 15 3	- - -	2 16 9
Joseph Liley -	3 Feb. 1834	- - -	251 13 9	5 18 6
Wm. Woolcott -	13 June 1836	94 16 7	- - -	2 10 11
Ephraim Pasmore.	6 Nov. 1833	407 9 –	- - -	7 10 3
J. Strangman	14 Dec. 1833	1,698 – 8	- - -	27 18 5
	7 Nov. 1834	739 14 10	- - -	18 9 11
Robert & Saml. Ashby -	28 Dec. 1833	1,099 5 –	- - -	19 10 9
	21 July 1836	153 3 6	- - -	6 2 3

No. 2.—Return from each Official Assignee of Dividends paid by him from 1 May 1833 to 1 January 1837—*continued.*

NAMES.	Date of Commissioners' Order of Dividend.	Amount ordered to be divided: Fiats.	Amount ordered to be divided: Commissions.	Allowance received by Official Assignee.
		£. s. d.	£. s. d.	£. s. d.
Robert Ashby (separate.)	24 Feb. 1834	54 6 7	- - -	1 9 8
Robert Joy	21 Nov. 1833	1,330 1 1	- - -	25 3 -
J. C. Burckhart	7 Oct. 1833	64 17 9	- - -	1 14 6
Shaw & Elmslie	28 Nov. 1833	- - -	1,776 6 8	33 11 11
L. B. Shaw (sep.)	- - -	- - -	1,269 6 -	21 4 9
Samuel Burrell	2 June 1834	1,333 5 10	- - -	27 4 8
Edward Bennett	31 Jan. 1834	123 12 2	- - -	2 15 5
John Haggar	6 Dec. 1836	54 10 3	- - -	1 9 10
James Fry	3 May 1834	567 4 4	- - -	13 5 10
Samuel Barber	10 May 1834	184 12 8	- - -	4 14 10
William Haviside	29 June 1835	- - -	1,300 14 9	23 19 2
Thomas Curtis	4 July 1834	1,051 8 5	- - -	21 16 3
	21 July 1835	263 19 6	- - -	7 7 -
T. M. & J. B. Knight.	5 Nov. 1834	236 9 10	- - -	7 1 7
Marris & Nicholson.	10 Jan. 1834	- - -	4,663 7 6	210 6 -
Thomas Marris (separate.)	- - -	- - -	15,260 2 11	235 10 -
Richard D. Nicholson.	- - -	- - -	2,383 5 7	39 11 -
James Lawrence	8 April 1834	- - -	499 6 4	13 13 10
Chandler & King	16 Feb. 1835	12,786 16 11	- - -	143 - 4
	17 July 1835	2,307 14 2	- - -	38 14 7
William Inglis	18 May 1835	1,105 5 2	- - -	22 7 -
Henry John Roberts.	9 Mar. 1835	301 19 4	- - -	6 12 9
Thomas Matthew	21 July 1835	856 19 9	- - -	19 19 10
Thomas Banks	3 June 1835	623 7 6	- - -	14 14 4
William Cairns	25 Sept. 1835	1,079 - -	- - -	22 3 7
Edwin Cocker	26 Nov. 1836	304 16 3	- - -	8 11 11
Robert Morrison	30 May 1836	975 18 7	- - -	19 12 4
Baker & Little	12 July 1835	5,105 12 10	- - -	63 9 2
	21 Mar. 1836	2,717 8 1	- - -	40 15 6
Henry Powell	17 Nov. 1835	865 18 -	- - -	19 11 4
Beale & Wrathall	27 Feb. 1836	- - -	178 8 -	6 6 4
E. Cawley	8 Feb. 1836	910 17 8	- - -	20 6 4
Lawrence Foster	7 Nov. 1835	- - -	196 11 3	5 11 3
Robert Hunt	7 Mar. 1836	384 8 1	- - -	8 2 9
John Angold	7 Jan. 1836	538 3 2	- - -	11 11 3
H. M. Scrivener	4 July 1836	17 18 10	- - -	- 15 2
William Scamell	8 Feb. 1836	203 1 5	- - -	5 - 3
Maxwell Hyslop	18 Dec. 1835	- - -	10,547 5 6	128 2 6
William Mortlock	21 Mar. 1836	- - -	99 4 9	4 10 8
John Heasman	25 July 1836	200 11 7	- - -	4 11 3
James Bourchier	14 Nov. 1836	253 13 2	- - -	6 2 6
George Clarke	12 Dec. 1836	75 2 9	- - -	1 18 7
John Snow	6 Dec. 1836	222 2 6	- - -	6 3 10

James Clark, Official Assignee.

Return from MR. EDWARD EDWARDS, Official Assignee.

NAMES.	Date of Commissioners' Order.	Amount of Dividends.	Amount of Allowances.
		£. s. d.	£. s. d.
John Harriss	20 May 1833	445 4 7	45 7 6
William Dickinson	19 June 1833	15,914 10 7	488 17 2
Ditto	2 Feb. 1835	686 18 1	94 15 6
L. E. Cohen	27 June 1833	271 7 4	24 3 -
John Parker	4 Sept. 1833	383 13 10	43 6 2
Ditto	30 June 1834	54 9 6	4 - 11
Joseph Spivey	4 Sept. 1833	581 4 3	40 6 4
William Perachon	5 Sept. 1833	568 15 8	36 1 11
Norris & Tyas	6 Sept 1833	692 10 -	27 17 8
H. J. Norris	ditto	3 1 -	
G. Liversidge	16 Sept. 1833	350 7 10	37 19 10
Francis Jones	14 Oct. 1833	3,622 3 -	118 14 1
Ditto	23 Jan. 1836	207 18 7	20 10 9
George Harrison	24 Oct. 1833	1,031 3 5	54 9 4
James Saunders	1 Nov. 1833	28 7 11	1 16 9
J. M. Steward	6 Nov. 1833	59 1 11	21 17 2
G. F. Stratton	ditto	2,132 4 8	76 6 3
Ditto	21 Nov. 1835	722 15 5	32 9 2
Charles Barham	14 Nov. 1833	50 16 8	3 14 8
Charles Lucas Birch	ditto	855 14 6	52 16 -
Ditto	16 July 1836	232 10 11	36 11 11
Joseph Jackson	20 Nov. 1833	57 19 -	15 12 10
J. O. Kettle	ditto	149 17 6	9 11 10
Johnson & Gibbs	8 Jan. 1834	829 1 3	58 8 1
Ditto	22 May 1834	262 13 8	7 13 5
Ditto	11 May 1835	315 13 6	6 10 7
Ditto	26 Oct. 1835	65 8 -	6 3 -
J. H. Coles	10 Feb. 1834	124 14 9	16 3 6
John Wills	ditto	263 13 6	33 7 -
Ditto	39 Oct. 1835	40 5 8	4 19 2
W. R. W. King	13 Feb. 1834	252 17 -	27 14 8
John Richardson	- - 1834	158 14 5	25 15 9
R. L. Andrew	3 Mar. 1834	256 9 6	22 16 4
Ditto	8 Jan. 1835	293 - 7	12 14 -
James Collier	3 Mar. 1834	222 2 11	33 18 10
Ditto	4 Aug. 1834	455 12 9	15 17 8
Ditto	26 Oct. 1835	175 2 11	15 15 6
Thomas Cocks	10 April 1834	790 - 2	19 - 3
Ditto	20 June 1835	170 10 8	8 - 8
John Howard	14 April 1834	317 17 11	8 10 10
Joseph Rastall	28 April 1834	37 11 -	14 17 -
Joseph Bishop	7 May 1834	19 16 1	9 8 11
Henry Stephens	22 May 1834	66 16 6	7 5 3
Thomas Cooper	26 May 1834	71 11 2	9 5 3
John Wright, jun.	ditto	1,557 3 11	70 6 10
Ditto	21 Mar. 1835	375 - -	10 17 -
W. Venables	5 June 1834	7,315 4 8	173 13 9
Ditto	12 Mar. 1836	647 19 1	12 3 1
Isaac Worley	5 June 1834	62 15 6	5 18 4
Ditto	19 Mar. 1835	66 15 4	3 9 4
W. M. Anderson	26 June 1834	46 18 4	17 6 2
George Lamport	30 June 1834	19 1 9	2 14 4
John Wilde	9 July 1834	423 6 -	17 11 4
Edward Mace	24 July 1834	282 4 -	8 10 7
T. & T. Wooster	28 July 1834	906 6 3	29 12 1
T. Wooster, senior	ditto	325 5 5	7 4 -
J. M. Connorton	4 Aug. 1834	268 4 6	29 6 8
W. A. Jarrin	18 Aug. 1834	208 15 1	28 8 6
John Batty	21 Aug. 1834	440 8 4	28 12 4
William Boys	28 Aug. 1834	373 13 10	35 14 9
P. A. Ducoté	6 Nov. 1834	179 2 3	22 12 10
Robert Cowan	17 Nov. 1834	108 - 5	22 19 -
James Flint	20 Nov. 1834	94 3 -	20 14 8
Hugh M'Intosh	27 Nov. 1834	1,026 6 4	98 7 10
Ditto	30 Oct. 1835	386 4 8	24 6 1
William Aldridge	27 Nov. 1834	127 12 7	21 8 4
Robert Elmore	11 Dec. 1834	764 17 10	58 1 -
Ditto	21 Mar. 1835	132 17 9	9 17 5
James Smith	15 Dec. 1834	2,615 4 2	68 5 2
Ditto	7 May 1836	88 10 10	1 8 3
John Mawman	18 Dec. 1834	1,192 6 6	68 19 1
Ditto	11 May 1835	1,151 14 6	44 4 1
William Harrison	18 Dec. 1834	1,239 9 4	32 2 10
P. & G. Archer	8 Jan. 1835	467 4 6	37 9 3
Ditto	2 Mar. 1835	613 10 11	20 - 2
Frederick Devey	19 Mar. 1835	257 1 4	15 14 8
Francis Frankland	ditto	380 3 7	28 18 11
William Blanchard	21 Mar. 1835	136 15 8	16 1 11
George Boyer	9 April 1835	8,198 14 1	217 19 5
Ditto	11 June 1836	1,056 4 3	72 15 6
Thomas Field	4 May 1835	36 7 3	1 8 11
Henry Grimsdale	7 May 1835	42 1 10	11 7 10
Henry Rix	ditto	4,599 4 4	152 10 11
Joseph Johnson (separate)	11 May 1835	24 5 -	- 10 8
Samuel Ffitch	30 May 1835	294 8 6	18 9 11
James Blenco	15 June 1835	70 14 3	5 11 4
Thomas Hunt	ditto	257 2 -	10 6 9
James Crisp	18 June 1835	400 15 -	29 2 -
Ditto	28 April 1836	52 19 6	4 13 7
Anthony H. Smith	27 June 1835	939 16 9	23 - 5
Ditto	22 Sept. 1836	324 16 11	5 6 11
J. F. D. Stewart	27 June 1835	217 14 9	13 17 1
William Spicer	13 Aug. 1835	226 5 7	18 7 -
James Sadd	15 Aug. 1835	106 - 11	8 6 6
William Spring	26 Oct. 1835	805 - 3	37 10 9
John Shields	29 Oct. 1835	73 7 7	4 7 9
Morgan Williams	21 Nov. 1835	1,648 8 -	40 2 -
Ditto	28 April 1836	125 9 1	6 1 9
William Thomson	21 Nov. 1835	76 13 4	2 9 8
William Richardson	10 Dec. 1835	35 19 10	10 4 6

No. 2.—Return from each Official Assignee of Dividends paid by him from 1 May 1833 to 1 January 1837—*continued.*

NAMES.	Date of Commissioners' Order.	Amount of Dividends.	Amount of Allowances.
		£. s. d.	£. s. d.
Thomas Molyneux - -	18 Jan. 1836	2,692 6 3	82 3 10
T. W. Brighton - - -	21 Jan. 1836	529 15 3	39 18 2
John Mardon - - -	23 Jan. 1836	8 12 11	– 6 6
Thomas Woodward - -	ditto -	105 13 5	16 14 3
Edward Ottey, jun. - -	21 Jan. 1836	71 13 11	2 6 8
B. Chesterman - - -	5 Mar. 1836	34 4 6	14 7 10
Edward Farrar - - -	24 Mar. 1836	325 6 –	27 18 9
Heather & Argles - -	7 May 1836	385 7 1	11 10 2
George Heather (sep.) - -	ditto -	54 1 3	1 11 7
Erichsen & Callander - -	21 May 1836	2,818 4 2	186 2 3
Ditto - - - -	22 Sept. 1836	1,778 1 7	36 7 10
Rubans Martin - - -	28 May 1836	102 5 10	20 15 9
J. Bushnell - - - -	9 July 1836	453 16 5	43 – 4
Samuel Evans - - -	23 July 1836	100 11 7	2 18 11
A. Richter - - - -	26 July 1836	1,333 18 11	29 14 9
W. A. Warwick - - -	22 Sept. 1836	341 10 6	25 16 2
E. Erichsen (sep.) - -	ditto -	275 1 7	7 16 6
James Hooper - - -	16 Dec. 1836	295 14 4	32 2 10
John Andrews - - -	17 Dec. 1836	362 10 3	30 14 2
Jowett & Mitchell - -	20 Dec. 1836	2,376 2 2	129 10 2
W. W. Timbrell - - -	10 July 1833	652 15 7	20 18 6
Ditto - - - -	26 Mar. 1834	352 6 1	15 1 6
W. B. Moore - - -	27 Nov. 1833	2,394 14 3	60 13 –
W. Fowes - - - -	26 Feb. 1834	116 3 11	10 7 9
E. Mutlow - - - -	22 May 1834	80 8 10	6 4 7
John Cousins - - -	7 July 1834	564 4 –	15 11 8
Reid & Stephens - -	29 July 1834	103 4 6	3 16 –
T. J. Sutton - - -	4 Dec. 1834	216 8 11	6 7 7
Todd & Courthope - -	8 Dec. 1834	1,524 13 11	45 4 3
G. Moravia - - - -	26 Jan. 1835	946 – 6	34 16 9
Ditto - - - -	15 Mar. 1836	3,510 7 1	62 10 3

NAMES.	Date of Commissioners' Order.	Amount of Dividend.	Amount of Allowances.
		£. s. d.	£. s. d.
H. E. Roberts - - -	29 Jan. 1835	73 12 10	13 18 2
Devereux & Lambert - -	ditto -	41 3 5	5 12 5
M. Lambert (sep.) - -	ditto -	10 11 3	– 13 2
Stephen Miller - - -	12 Feb. 1835	310 16 9	21 5 6
Ditto - - - -	20 May 1836	168 2 6	14 12 3
Edward Tomes - - -	6 July 1835	365 – 2	8 9 –
Thomas Moffatt (sep.) - -	29 Oct. 1835	175 17 7	6 6 4
John Watkins - - -	30 Oct. 1835	21 5 10	– 9 6
J. H. Renny - - -	8 Dec. 1835	1,122 16 6	31 5 8
Whitehead & Co. - - -	10 Dec. 1835	253 7 7	40 17 2
Samuel Davis - - -	ditto -	221 10 1	8 18 11
Ditto - - - -	Interest on Exchequer bills	63 9 4	—
Whalley & Whalley - -	27 Feb. 1836	490 14 8	17 9 5
W. & J. Wright - - -	ditto -	245 5 5	8 5 1
W. Wright (sep.) - - -	ditto -	134 4 2	12 13 8
J. Wright (sep.) - - -	ditto -	467 1 7	12 4 9
Plummer & Wilson - -	4 June 1836	6,180 5 8	173 13 6
James Crossley - -	4 Aug. 1836	721 16 6	26 2 9
James Abernethy - - -	ditto -	287 3 5	13 7 4
M. & J. Constable - -	ditto -	174 18 6	8 19 11
J. J. Ronaldson - - -	6 Aug. 1836	115 17 11	8 4 7
J. F. Curtis - - - -	ditto -	29 6 1	7 2 9
Rose & Rose - - - -	10 Sept. 1836	126 17 2	9 6 2
T. T. Harrington - -	ditto -	93 18 –	6 18 4
Harrington & Gadney - -	ditto -	78 – –	1 13 2
John Boyn - - - -	ditto -	71 17 1	12 14 11
Peter Le Souef - - -	17 Sept. 1836	152 15 9	13 6 1
Hayward James - - -	ditto -	114 12 9	4 2 10
H. J. Northcote - - -	ditto -	149 7 4	8 – 8
James Harman - - -	16 Dec. 1836	58 10 5	10 9 –

3 April 1837. (Return perfect.) *Edward Edwards*, Official Assignee.

Return from MR. GEORGE GIBSON, Official Assignee.

Bankrupts' Names.	Date of Commissioners' Order.	Rate of Dividend.	Amount divided: Fiats.	Amount divided: Commissions.	Allowance to Official Assignee.
	1833:	s. d.	£. s. d.		£. s. d.
Thomas Wild	May 21	6 8	1,169 13 5	- - -	15 3 –
Maxwell R. Dunn.	– 24	9 –	62 5 2	- - -	5 – –
Wm. Cleugh	– 24	20 –	15 5 –	- - -	5 – –
Theo^{e} A. Dulcken.	July 4	– 5	10 2 –	- - -	10 7 8
Wm. Sangster	– 4	5 –	1,463 2 1	- - -	64 17 9
Harrison & Graham.	– 11	1 1¼	116 2 2	- - -	7 – 3
Sam^{l} Harrison	– 11	– 6	14 11 10	- - -	1 17 11
Robert Hardcastle.	– 12	10 –	990 2 8	- - -	31 7 10
John Gaiger -	– 23	4 –	91 5 1	- - -	8 14 9
Dorothy Smith	Sept. 13	1 9	- - -	2,537 10 11	50 16 9
HutchinsonBell	Dec. 3	1 –	- - -	1,417 5 2	76 18 6
Henry French	– 10	4 –	2,231 3 2	- - -	37 17 –
John Edwards	– 12	2 –	178 12 9	- - -	38 19 –
Thos. Laycock	– 13	– 2¼	- - -	211 1 1	41 5 6
John Gaiger -	– 20	1 2	72 9 8	- - -	6 9 6
Robert Hardcastle.	– 24	3 –	423 14 11	- - -	38 9 10
	1834:				
John Heath -	Jan. 17	3 –	1,032 17 –	- - -	42 4 4
George Gray -	– 21	1 6	73 8 1	- - -	16 1 4
Thos. G. Gibbs	– 24	– 11⅛	- - -	211 12 1	16 2 –
Zoe Delcroix -	Feb. 13	2 6	166 10 4	- - -	25 18 –
Mount & Roberts.	Mar. 6	2 4	- - -	1,108 5 10	47 – 6
William Freeman.	– 17	4 –	373 7 5	- - -	34 10 6
John E. Farr	April 4	5 –	193 1 9	- - -	6 19 10
Geo. Oliver -	– 18	– 6¼	- - -	153 11 5	17 6 6
Jós^{h} Mazzucchi	May 1	– 10	144 6 7	- - -	3 5 7
Jos^{h} Cecil -	– 1	1 2	617 17 –	- - -	14 13 6
Shea & Pinn -	June 3	5 –	2,524 16 –	- - -	70 19 –
Robert Shea -	– 3	20 –	44 4 6	- - -	4 16 –
BrownlowBourdillon.	– 3	– –½	- - -	151 13 10	47 8 5
Wm. & Thos. Bingley.	– 3	– 2	- - -	111 1 –	14 19 11
ZechariahHubbard.	– 10	1 7	244 15 8	- - -	7 1 –

Bankrupts' Names.	Date of Commissioners' Order.	Rate of Dividend.	Amount divided: Fiats.	Amount divided: Commissions.	Allowance to Official Assignee.
	1834:	s. d.	£. s. d.	£. s. d.	£. s. d.
Henry Bonham Hall.	June 26	– 2	- - -	19 2 4	7 6 –
Thomas Pinn	– 3	8 9	65 4 2	- - -	5 17 9
John Ev^{d} Farr	July 1	1 3	83 11 –	- - -	9 6 –
Thos. Richards	– 8	20 –	13 11 7	- - -	– 10 –
W. & W. Macnish Porter.	– 8	– 9½	- - -	1,306 9 9	65 2 –
Wm. Arthur Clarke.	– 8	2 –	183 4 3	- - -	16 15 5
Geo. Augustus Brown.	– 10	– 9	1,066 12 –	- - -	24 19 8
James Cornish	– 11	– 5½	30 11 4	- - -	5 2 6
Charles Hamond.	– 11	1 7½	80 9 6	- - -	3 18 9
Sol^{n} Phillips -	– 15	– 6	105 5 6	- - -	24 – –
Charles Ingram	– 15	1 10	503 15 11	- - -	24 6 3
John Grant -	– 17	– 6	- - -	370 9 3	40 5 4
Richard Smart	– 18	1 –	170 16 10	- - -	13 – 6
Gell & Carman	– 18	– 6¼	135 8 3	- - -	7 15 3
Thomas Rice -	– 18	6 8	883 6 8	- - -	52 4 –
John Farmer -	– 19	1 8	37 7 5	- - -	1 18 3
Robert Hardcastle.	Aug. 1	3 4	376 17 2	- - -	40 17 –
Geo. Children	– 5	1 6	- - -	1,404 9 –	111 11 10
Martin Wertheim.	– 5	7 6	13,789 1 –	- - -	465 3 8
Rob. Springett	Oct. 23	4 –	3,680 2 –	- - -	90 19 8
John Wilson -	Nov. 6	2 –	651 15 1	- - -	34 7 7
Richards & Harwood.	– 6	– 4½	67 19 3	- - -	6 2 6
Thomas Askey	– 7	– 3	153 3 –	- - -	23 19 11
John B. Wienholt.	– 11	2 6	- - -	9,262 – –	463 7 –
Thomas Wild	– 11	1 1⅜	260 13 9	- - -	17 12 10
William Prior	– 12	– 4⅜	- - -	1,077 9 3	58 19 10
Frederick W. Isaac.	– 21	4 –	104 – –	- - -	28 5 7
Marg^{t} & John Bristow.	Dec. 3	5 2	138 2 10	- - -	10 19 6
William Tipler	– 3	3 9	116 3 –	- - -	6 1 –
Burmester & Vidal.	– 4	1 –½	- - -	100 4 10	5 4 1

No. 2.—Return from each Official Assignee of Dividends paid by him from 1 May 1833 to 1 January 1837—*continued.*

Bankrupts' Names.	Date of Commissioners' Order.	Rate of Dividend.	Amount divided: Fiats.	Amount divided: Commissions.	Allowance to Official Assignee.
	1834:	s. d.	£. s. d.	£. s. d.	£. s. d.
J. W. Burmester.	Dec. 3	– 2¾	- - -	29 9 10	2 13 7
Wm. Hodsoll, jun.	– 17	2 –	- - -	1,944 14 3	59 13 –
	1835:				
Rich. Bennett	Jan. 8	8 6	3,744 2 10	- - -	51 10 –
Shea & Pinn -	– 13	2 –	1,034 16 8	- - -	65 15 –
Thos. C. Rout	– 22	1 6	- - -	224 19 4	18 8 6
W.P.M. Croft	– 22	15 –	- - -	539 7 –	31 15 6
M. Wertheim	– 22	– 7½	1,347 17 5	- - -	104 16 7
Henry George	Feb. 5	6 –	554 5 11	- - -	46 10 6
James Scotson	– 7	2 6	289 10 –	- - -	28 19 4
Wm. Baldwin	– 12	3 –	191 15 6	- - -	30 – 10
Wm. Green -	– 12	6 8	14,225 13 2	- - -	556 18 10
Wm. Wookey	– 19	1 2	103 7 4	- - -	2 13 9
Zoe Delcroix -	– 24	2 6	295 14 8	- - -	18 12 –
James Coward	– 27	20 –	4,934 6 3	- - -	82 13 11
Robert Clarke	Mar. 2	20 –	1,032 1 –	- - -	79 6 4
John Burges -	– 2	3 4	267 7 9	- - -	29 19 8
John Harley -	– 4	6 4¼	- - -	920 15 11	20 14 6
B. D. Wyatt -	– 4	– 1 9/16	91 8 8	- - -	9 13 –
Thomas Norvall.	– 13	3 8½	419 1 –	- - -	9 15 –
Clarke & Burges.	– 24	1 8	7,912 8 –	- - -	140 15 –
J. T. Thompson.	– 26	– 10	629 7 1	- - -	22 9 10
Robert Jones -	April 7	1 0¼	210 2 6	- - -	8 12 –
Isaac B. Baker	– 9	1 –	- - -	513 12 3	56 7 5
Payne & Jones	– 9	5 9	582 1 10	- - -	48 18 4
Robert Clarke	May 1	20 –	889 17 –	- - -	31 1 –
James Jones -	– 5	8 –	2,248 5 4	- - -	51 6 4
C. M. Payne -	– 5	– 1	5 10 7	- - -	6 2 6
G. Houghton	– 7	1 2	74 11 10	- - -	3 18 2
Richard Lewis	– 16	1 6	276 19 7	- - -	19 7 9
Patrick Grant	– 22	2 6	- - -	1,819 19 4	30 9 6
G. Shoobridge	– 22	2 –	229 – 7	- - -	6 4 –
Charles Kettel	June 5	4 3	- - -	940 11 9	64 11 6
James Kenton	– 5	6 –	595 10 2	- - -	32 6 –
William Sant	– 5	– 3	142 19 9	- - -	3 16 10
G. P. Drake -	– 6	– 3¼	- - -	19 9 3	5 1 –
G.T. Wright	– 6	– 2½	- - -	42 12 9	9 5 6
Jas. C. Hyde -	– 6	– –¼	3 10 –	- - -	5 3 11
Henry French	– 6	– 4½	285 8 4	- - -	36 7 4
Thomas Flint	– 6	3/16 of 1	- - -	13 15 10	5 6 4
Stephen Bond	– 11	4 9	1,861 3 11	- - -	143 5 –
Rich. Bennett	– 12	– 3	242 8 10	- - -	26 14 9
W. & H. Sandys	– 16	12 6	579 15 7	- - -	33 2 –
Henry Nixon -	– 18	1 –	27 18 6	- - -	21 3 –
Wm. Sangster	– 25	– 2	57 12 8	- - -	47 10 9
C. Welman -	– 30	2 –½	322 19 –	- - -	19 12 8
Adolph. Goldschmidt.	– 30	20 –	27 16 11	- - -	11 16 2
Goldschmidt, Stokes & Co.	– 30	– 7	3,745 19 6	- - -	119 10 6
Wm. Green -	July 7	– 6	1,125 12 8	- - -	81 12 9
Richard Smart	– 10	– 3¾	59 6 1	- - -	4 16 –
Stephen Morse	– 10	2 6	102 9 4	- - -	6 13 3
Thomas Rice -	– 10	– 2¾	37 19 1	- - -	3 19 –
Josh Glossop	– 10	– 3	71 5 3	- - -	12 18 –
Charles Emson	– 13	1 4	43 13 8	- - -	10 10 –
Edward Kelly	– 14	9 10½	- - -	1,360 16 4	26 4 –
Henry Dean -	– 15	– 11	556 13 7	- - -	14 9 6
Leonard Huntington.	– 15	– 5	- - -	120 19 2	30 16 2
P. D. L. Hildesheimer.	– 19	1 1	59 6 –	- - -	1 7 –
Benj. Parnham	– 24	4 3	248 9 9	- - -	6 15 –
John Heath -	– 24	3 –	151 14 9	- - -	27 11 –
Samuel Southgate.	– 31	– 1¾	- - -	32 5 1	12 19 10
James Turner	Aug. 7	3 4	262 9 7	- - -	7 19 1
Thos. R. Lewis	Oct. 16	1 5½	330 18 8	- - -	22 7 4
Wm. Sandys -	– 16	10 –	462 8 6	- - -	31 15 11
John Willis -	– 22	6 –	76 14 –	- - -	24 5 6
Wm. Parker -	– 29	4 –	5,646 – –	- - -	320 18 2
Robert Hardcastle.	Nov. 5	3 8	475 16 6	- - -	42 18 4
John Watton -	– 6	– 4	144 13 4	- - -	37 3 7
John Dorman	– 6	1 1½	139 6 7	- - -	17 3 –
Dorothy Smith	– 19	1 –	- - -	1,378 18 6	28 19 –
John Plaskett	– 26	– 5	- - -	692 10 1	59 4 7
John Deacon -	Dec. 4	3 4	461 2 6	- - -	13 16 9
W. H. Andrews	– 9	2 –	128 2 6	- - -	16 9 4
F. C. L. Klingender.	– 11	– 4½	58 – 4	- - -	3 4 –

Bankrupts' Names.	Date of Commissioners' Order.	Rate of Dividend.	Amount divided: Fiats.	Amount divided: Commissions.	Allowance to Official Assignee.
	1836:	s. d.	£. s. d.	£. s. d.	£. s. d.
Josh. H. Rowe	Feb. 11	4 –	510 3 2	- - -	48 4 7
John Webster	– 12	– 1½	- - -	76 2 8	4 8 8
John Ellis -	– 12	1 2⅜	202 10 –	- - -	27 19 3
Josh. V. Tucker	– 12	1 1	104 2 2	- - -	51 10 –
Shea & Pinn -	– 12	– 9	468 6 7	- - -	39 3 10
Robert Shea -	– 12	20 –	23 6 –	- - -	– 12 –
William Freeman.	– 12	1 2⅜	114 14 10	- - -	5 11 –
John Edwards	– 12	1 3¾	138 – 10	- - -	9 7 4
Arch. Douglas	– 16	– 2⅜	- - -	38 6 9	4 10 10
John Cottin -	– 16	– 2½	- - -	2,076 7 1	63 4 9
Hen. Redhead	– 18	7 6	1,203 8 8	- - -	69 16 2
Fred. P. Jervis	– 19	7 –	20 15 1	- - -	4 8 4
Wm. Snuggs -	– 19	20 –	40 11 8	- - -	5 5 –
George Telfer	– 19	1 2½	45 – 2	- - -	5 13 –
John Watton -	– 24	– 2½	90 8 4	- - -	4 8 –
Robert Wilkinson.	Mar. 1	9 6	2,297 12 3	- - -	46 7 9
Wolffs & Dorville.	– 5	– 8	- - -	331 – 6	96 9 –
Benj. Boyes -	– 15	– 1½	- - -	106 16 9	26 2 –
Christopher Welman.	– 18	– –½	11 6 5	- - -	3 9 –
William Steel	– 18	1 –¼	71 4 6	- - -	2 16 –
Samuel Strong	– 24	4 –	2,631 13 4	- - -	109 13 –
James Kenton	– 25	– –¾	46 14 3	- - -	2 3 –
Wm. W. Sleigh	April 12	– 6	- - -	59 10 –	12 8 6
John Niven -	– 14	5 –	400 10 4	- - -	45 9 10
John Polfreman.	– 14	1 6	107 9 9	- - -	33 8 7
James H. Jermyn.	– 15	1 10	61 12 4	- - -	13 17 6
James Imeson	– 15	5 –	419 13 –	- - -	49 6 2
Nath. Ketcher	– 20	– 2	- - -	27 1 6	4 8 6
Wm. Holmden	– 20	– 6	- - -	13 16 11	2 8 –
Wm. Rowley -	– 20	– 2½	26 7 7	- - -	2 3 –
Samuel Dalby	– 21	– 7⅔	31 13 6	- - -	15 10 6
Wm. Parker -	– 21	1 –	2,102 3 9	- - -	107 6 8
Edmund Francis.	– 21	– 5¾	32 8 6	- - -	21 – –
John Deacon -	– 21	– 4	67 16 6	- - -	4 13 8
Chas. Ingram	– 21	– 1¼	12 13 4	- - -	2 16 –
Wm. Ballantyne.	– 29	1 6	33 2 3	- - -	12 11 4
Geo. A. Brown	– 29	– 1¾	385 18 8	- - -	33 14 10
Parry & Berry	May 11	1 2	- - -	185 12 8	14 6 6
Henry Nixon -	– 13	1 5	43 – 1	- - -	6 2 8
Wolffs & Dorville.	– 20	8 *d.*, making 20 *s.* in the pound -	6,973 7 9		
	April 13	10 *s.* int. on proofs in the pound -	10,637 19 9		159 17 3
	May 6	6 *s.* 3 *d.* int. further, making 16 *s.* 3 *d.* in the pound for int.	6,648 14 10		77 13 10
James Coward	– 13	20 –	303 16 –	- - -	36 17 4
Thomas Carman.	June 3	– 10	249 6 8	- - -	21 3 6
Chas. S. Dixon	– 9	2 –	146 4 –	- - -	28 12 3
William Parry	– 9	4 –	- - -	14 5 3	1 8 6
Stephen Bond	– 21	– 9	327 8 10	- - -	33 6 –
Henry George	– 21	4 6	74 14 8	- - -	10 7 6
W. H. Andrews	– 21	– 8	42 14 –	- - -	3 17 9
Rich. Garrett	– 21	1 6	431 1 3	- - -	49 13 9
Wm. Elkins -	– 24	6 8	- - -	612 12 6	35 17 7
Payne & Jones	– 24	– 10¼	122 19 10	- - -	7 5 6
James Jones -	– 24	– 3	245 15 7	- - -	14 1 11
John Nodin -	– 30	1 6	- - -	467 11 10	25 11 7
John T. Herken	July 14	2 10	297 19 1	- - -	31 11 9
John Lowe -	– 14	1 3	118 3 9	- - -	23 2 1
Clarke & Burges.	– 14	3 –	14,408 7 7	- - -	412 2 1
John Nodin -	Aug. 9	1 8½	- - -	268 17 –	6 4 –
Josh. Morland	Oct. 25	– 2½	35 5 9	- - -	4 12 –
Josh. Mitchell	Nov. 4	3 –	281 2 4	- - -	30 3 2
Charles Orrah	– 10	4 6	325 11 6	- - -	34 13 –
Thomas Patterson.	– 10	2 –	115 15 –	- - -	28 9 –
William Pissey	– 10	2 3	48 4 8	- - -	13 4 8
Harriet Gimson.	– 15	1 11½	189 1 6	- - -	22 4 3
John Heath -	Dec. 13	2 2	860 10 11	- - -	32 8 –
Cowards & Moore.	– 13	– 5½	183 3 –	- - -	37 16 3
David Morgan	– 20	2 –	1,382 8 7	- - -	127 10 8
Wm. Hodsoll, jun.	– 20	⅝ of 1	- - -	351 2 5	13 16 –

3 April 1837.

Geo. Gibson.

No. 2.—Return from each Official Assignee of Dividends paid by him from 1 May 1833 to 1 January 1837—*continued.*

RETURN from MR. M. A. GOLDSMID, OFFICIAL ASSIGNEE.

BANKRUPTS' NAMES.	Date of Appointment.	Date of Dividend.	Amount of Dividend.	Commission received by Official Assignee.	Balance in hands of Official Assignee.
			£. s. d.	£. s. d.	£. s. d.
Edward Ashton	Feb. 1832	Feb. 1834	186 11 –	10 3 6	– – nil.
Duckett, Morland & Co.	March 1832	Aug. 1832	30,729 5 6	1,693 18 6	64 13 8
		Jan. 1833	18,721 18 7		
		Feb. 1834	10,872 4 2		
		Nov. 1834	6,010 4 7		
		May 1836	8,478 1 3		
Sir G. Duckett (separate estate)	– –	Aug. 1832	1,467 5 6	404 – –	– – nil.
		June 1834	10,620 9 9		
		Oct. 1834	884 3 2		
		July 1835	71 11 6		
Sir F. B. Morland (separate estate)	– –	Aug. 1832	952 14 –	150 6 5	Official Assignee in advance 110*l.* 16*s.* 3*d.*
		July 1836	2,767 16 8		
T. T. Bernard (separate estate)	– –	Aug 1832	811 8 10	85 – 6	– – nil.
		Jan. 1834	507 10 11		
		Oct. 1834	116 14 3		
Watkins & Cowper	Mar. 1832	June 1833	249 13 10	8 1 –	– – nil.
W. F. Woodgate	Mar. 1832	June 1833	627 7 11	34 10 10	– – nil.
		Nov. 1834	451 16 9		
Richard Reid	Mar. 1832	Aug. 1833	631 8 5	26 13 –	– – nil.
Head & Marshall	Mar. 1832	Oct. 1832	1,474 11 9	71 5 6	– – nil.
		Nov. 1833	350 1 8		
Minchin, Carter & Co.	Mar. 1832	Jan. 1834	2,041 3 8	243 5 7	Official Assignee in advance 4*l.* 14*s.* 4*d.*
Minchin, T. A. (separate estate)	– –	– –	33 4 4	– 18 –	– – nil.
John Saunders	April 1832	May 1833	42 10 –	13 19 –	– – nil.
Matthew White	April 1832	Sept. 1835	819 9 9	27 11 7	Official Assignee in advance 14*l.* 17*s.* 10*d.*
Thomas Hudson	May 1832	April 1833	744 1 1	44 16 –	– – nil.
H. Compton	May 1832	Aug. 1833	85 10 –	3 12 9	– – nil.
Thomas Thompson	May 1832	June 1832	42 16 9	4 13 6	– – nil.
		Dec. 1833	91 19 5		
T. Walker	May 1832	Jan. 1834	187 5 6	6 12 6	– – nil.
E. & A. Rule	May 1832	Nov. 1832	2,710 7 6	113 1 2	30 3 2
		Nov. 1834	806 9 4		
		Jan. 1836	211 5 4		
E. Rule (separate estate)	– –	Nov. 1832	498 2 3	32 2 8	– – nil.
		Jan. 1835	722 14 8		
A. Rule (separate estate)	– –	Nov. 1832	308 2 4	8 3 11	– – nil.
		Jan. 1835	13 13 7		
Samuel Shirley	May 1832	Nov. 1835	84 12 3	7 13 9	– – nil.
C. R. Carter	July 1832	Dec. 1832	1,857 9 –	57 13 3	– – nil.
		Nov. 1833	47 – 3		
George Duckworth	July 1832	Jan. 1835	881 1 3	49 13 2	– – nil.
Duckworth & Mears	July 1832	Jan. 1835	91 10 5	1 10 –	– – nil.
Allcock & Wilson	July 1832	Jan. 1835	43 7 2	5 18 –	– – nil.
John Allcock (separate estate)	– –	– –	31 7 3	2 10 –	– – nil.
G. Gidley	June 1833	Nov. 1833	1,243 11 9	86 18 9	2 15 3
		June 1834	345 10 –		
W. T. Godfrey	Oct. 1832	Mar. 1833	732 – –	95 4 5	– – nil.
		Aug. 1833	974 8 7		
		July 1834	284 12 1		
John Zimmer	Oct. 1832	Feb. 1833	183 7 5	9 18 3	– – nil.
		Dec. 1833	77 16 4		
Henry Tristram	Oct. 1832	Oct. 1834	150 19 6	18 16 9	– – nil.
John Hodgkinson	Oct. 1832	Mar. 1836	656 3 5	19 4 –	– – nil.
Thomas Taylor	Nov. 1832	April 1833	744 1 1	44 16 –	– – nil.
H. C. Carter	Nov. 1832	May 1833	25 2 1	11 19 6	– – nil.
George Beeby	Nov. 1832	May 1834	58 6 5	19 15 4	– – nil.
		May 1835	85 8 4		
Samuel Carter	Dec. 1832	May 1833	148 13 9	35 1 10	– – nil.
		Mar. 1834	387 13 6		
Thomas Frith	Dec. 1832	May 1833	498 15 10	30 19 –	– – nil.
		June 1835	14 – 5		
James Gilbert	Dec. 1832	Dec. 1833	1,536 1 3	110 1 4	– – nil.
		Dec. 1834	1,181 14 8		
Robert Clark	Jan. 1833	Jan. 1835	431 16 5	2 7	55 2 3
B. Biggs	Jan. 1833	April 1834	46 6 7	2 8 3	– – nil.
J. T. Walker	Feb. 1833	July 1833	386 6 –	25 4 6	– – nil.
William Oaks	Feb. 1833	July 1833	375 18 4	54 6 2	36 9 4
		Dec. 1833	420 12 4		
		April 1835	110 1 6		
Moses Agar	Feb. 1833	Aug. 1833	40 3 4	3 8 6	– – nil.
R. H. Arderne	Feb. 1833	Dec. 1833	59 14 6	2 19 –	– – nil.
Houghton & Humphreys	Mar. 1833	June 1833	1,820 7 –	48 10 6	– – nil.
Houghton (separate estate)	– –	– –	50 11 3	2 16 8	– – nil.
Humphreys (separate estate)	– –	– –	– –	– –	– – nil.
J. Leech	Mar. 1833	Aug. 1833	836 6 5	49 15 –	– – nil.
Thomas Hutchon	Mar. 1833	– –	18 7 2	1 18 6	10 5 5
Robert Fiddes	Mar. 1833	Dec. 1833	144 11 5	25 10 6	– – nil.
K. C. Mackenzie	Mar. 1833	Mar. 1834	648 7 10	28 9 6	91 17 11
A. Henderson	April 1833	Aug. 1833	1,182 7 5	60 1 6	29 9 11
G. Wood	April 1833	Aug. 1833	23 3 6	1 14 –	– – nil.
Griffin & Adams	April 1833	Dec. 1833	324 10 11	12 14 –	– – nil.
G. Gooddy	May 1833	Aug. 1833	9 6 1	1 14 –	– – nil.

No. 2.—Return from each Official Assignee of Dividends paid by him from 1 May 1833 to 1 January 1837—*continued.*

BANKRUPTS' NAMES.	Date of Appointment.	Date of Dividend.	Amount of Dividend.	Commission received by Official Assignee.	Balance in hands of Official Assignee.
			£. s. d.	£. s. d.	£. s. d.
J. E. Watson	May 1833	Jan. 1834	639 1 3	30 7 6	33 6 10
		Nov. 1834	134 13 8		
James Greenacre	May 1833	Feb. 1834	13 19 9	7 – 6	- nil.
S. Stockton	July 1833	Nov. 1833	232 14 –	19 14 6	- nil.
J. C. Stewart	July 1833	Jan. 1834	55 19 –	2 13 6	- nil.
Thomas Birks	August 1833	Jan. 1834	498 10 6	12 3 –	12 10 6
Thomas Dennis	Aug. 1833	Jan. 1834	46 9 –	11 11 –	- nil.
		Mar. 1836	11 – 6		
Frederick Franks	Aug. 1833	July 1834	32 6 1	Nil	- nil.
William Scott	Oct. 1833	Jan. 1834	56 17 6	1 11 –	- nil.
Cocher & Co.	Dec. 1833	Jan. 1834	69 9 3	– 15 7	- nil.
A. Goudge	Dec. 1833	Mar. 1834	104 16 11	2 18 6	- nil.
Thomas Edwards	Nov. 1833	Mar. 1834	1,256 12 6	127 1 6	35 – 4
		Dec. 1835	365 5 3		
		April 1836	104 3 –		
J. G. Barnard	Nov. 1833	Mar. 1834	65 9 5	10 12 –	- nil.
James Nickalls	Nov. 1833	May 1834	111 19 –	17 1 3	- nil.
J. & T. Poynton	Nov. 1833	June 1834	165 4 6	14 12 10	- nil.
C. A. & T. Phillips	Nov. 1833	July 1834	104 – 8	49 2 4	- nil.
		Feb. 1836	1,809 6 6		
C. A. Phillips (separate estate)	- - -	June 1835	766 16 4	80 3 –	- nil.
C. F. Trahn	Dec. 1833	April 1834	376 16 8	19 7 –	- nil.
William Aston	Dec. 1833	April 1834	287 – –	8 8 –	- nil.
Pearson & Sykes	Dec. 1833	May 1834	62 3 8	7 11 3	– 17 4
J. & W. Spraggon	Jan. 1834	Jan. 1834	108 6 5	3 15 –	- nil.
William Spraggon (separate estate)	- - -	Jan. 1834	26 6 4	1 2 –	- nil.
Robert Livie	Jan. 1834	Mar. 1834	534 8 10	15 – –	- nil.
Rest Fenner	Jan. 1834	Mar. 1834	50 19 8	89 5 4	- nil.
		April 1834	2,709 8 10		
		May 1835	493 4 10		
J. Capey	Jan. 1834	May 1834	177 14 6	17 7 6	- nil.
		Jan. 1835	30 16 8		
James Wildman	Jan. 1834	April 1834	757 10 9	20 2 6	- nil.
T. Ratcliff	Feb. 1834	April 1834	25 15 –	4 5 –	- nil.
Geo. Milne	Feb. 1834	April 1834	1,048 12 –	50 17 6	16 11 6
		Dec. 1835	161 9 4		
John Triggs	Feb. 1834	June 1834	175 10 7	22 16 –	official assignee in advance. 4 15 5
W. Goff	Mar. 1834	July 1834	73 5 9	11 – 8	- nil.
Ridsdale & Hamilton	Mar. 1834	May 1834	277 2 3	7 3 –	23 15 8
W. Hamilton (separate estate)	- - -	- - -	17 7 3	– 8 –	- nil.
F. Ridsdale (separate estate)	- - -	- - -	3 12 7	– 4 –	- nil.
J. & F. Smith	Mar. 1834	Jan. 1835	57 19 5	4 – –	- nil.
J. & C. Lyne	April 1834	Oct. 1834	1,858 18 3	52 3 –	5 8 3
J. Lyne (separate estate)	- - -	April 1835	2,148 3 11	64 3 6	88 15 3
Gammon & Co.	Mar. 1834	- - -	- - -	- - -	91 7 4
J. & R. Maddock	April 1834	June 1834	21 9 8	18 7 1	- nil.
J. Maddock (separate estate)	- - -	- - -	616 7 8		
Henry Shea	April 1834	Nov. 1834	443 1 7	15 – 6	- nil.
Wm. Harper	May 1834	April 1836	41 9 3	8 17 9	- nil.
Samuel Cranfield	May 1834	- - -	- - -	- - -	4 13 2
Anselm Shears	May 1834	- - -	- - -	- - -	6 5 11
Johnson Wood	June 1834	Oct. 1834	643 – 8	39 17 2	- nil.
J. H. Arthur	June 1834	Nov. 1834	708 10 11	46 5 11	13 1 10
James Foot	July 1834	- - -	- - -	- - -	58 2 8
D. R. Jones	July 1834	- - -	- - -	- - -	8 7 8
Wm. Asprey	July 1834	June 1835	40 8 9	3 16 –	- nil.
G. F. Girdwood	Oct. 1834	Feb. 1835	154 10 6	25 7 7	- nil.
		June 1835	88 7 –		
W. J. Ruffy	Oct. 1834	Feb. 1835	721 7 3	64 6 6	8 9 –
		Aug. 1835	296 17 10		
Richard Parker	Oct. 1834	Feb. 1835	240 19 4	81 9 5	- nil.
		Aug. 1835	477 11 3		
		July 1836	362 8 9		
J. & C. Tapp	Oct. 1834	Jan. 1835	736 16 1	24 15 –	- nil.
C. Tapp (separate estate)	- - -	- - -	184 – 8	6 5 3	- nil.
W. Redhead	Oct. 1834	Mar. 1835	265 8 7	11 18 –	- nil.
John Cooke	Oct. 1834	April 1835	62 – 5	9 15 3	- nil.
Bentley, Dear & Richardson	Oct. 1834	Feb. 1835	32,018 3 –	1,735 13 5	41 – –
		May 1835	18,635 17 –		
		Mar. 1836	9,270 14 9		
Charles Dear (separate estate)	- - -	Feb. 1835	306 5 –	13 10 2	- nil.
		May 1835	123 19 2		
John Bentley (separate estate)	- - -	- - -	- - -	- - -	74 11 9
Joseph Calling	Oct. 1834	- - -	- - -	- - -	46 19 2
John Eads	Nov. 1834	Mar. 1835	784 16 2	61 10 4	- nil.
		Aug. 1835	448 2 2		
		Mar. 1836	22 17 6		
Mills, Jowett & Mills	Nov. 1834	May 1835	233 17 –	130 4 6	96 12 5
		Mar. 1836	2,148 5 –		
S. Mills, sen. (separate estate)	- - -	- - -	- - -	- - -	- nil.
B. Jowett (separate estate)	- - -	- - -	- - -	- - -	– 13 6
A. Thompson	Nov. 1834	July 1835	64 4 2	3 5 3	- nil.
N. Kirwan	Nov. 1834	Jan. 1836	593 18 6	33 8 –	22 1 10
Staig & Poulson	Dec. 1834	April 1835	27 5 10	15 6 –	- nil.

No. 2.—Return from each Official Assignee of Dividends paid by him from 1 May 1833 to 1 January 1837—*continued.*

BANKRUPTS' NAMES.	Date of Appointment.	Date of Dividend.	Amount of Dividend.	Commission received by Official Assignee.	Balance in hands of Official Assignee.
			£. s. d.	£. s. d.	£. s. d.
Joseph Hetherington	Dec. 1834	- -	- -	- -	81 2 1
H. J. A. G. Richardson	Dec. 1834	- -	- -	- -	5 4 2
W. Raymond	Jan. 1835	May 1835	94 6 –	4 8 6	- - nil.
Eccles & Stalman	Feb. 1835	June 1835	1,486 3 10	150 16 9	29 13 –
		Jan. 1836	550 2 4		
William Eccles (separate estate)	- -	June 1835	55 7 1	3 12 8	- - nil.
		Jan. 1836	51 14 7		
J. Stalman (separate estate)	- -	June 1835	29 11 6	1 10 –	- - nil.
Elias Barnard	Feb. 1835	June 1835	275 19 5	15 5 3	- - nil.
F. Sandon	Mar. 1835	July 1835	203 19 3	13 5 7	- - nil.
John Cook	Mar. 1835	April 1835	376 9 5	15 6 –	- - nil.
		Nov. 1836	92 13 6		
J. B. Foster	Feb. 1835	- -	- -	- -	Official Assignee in advance 39 *l.* 18 *s.* 8 *d.*
William Richards	Mar. 1835	April 1835	1,167 5 –	38 14 9	- - nil.
James Aubrey	Mar. 1835	Aug. 1835	196 8 1	17 6 9	- - nil.
Hemming & Monkhouse	Mar. 1835	July 1836	1,611 12 8	56 14 –	Official Assignee in advance 11 *s.*
F. H. Hemming (separate estate)	- -	Dec. 1835	781 4 6	21 4 6	57 7 –
S. P. Wright	Mar. 1835	Jan. 1836	441 12 6	12 11 6	17 10 –
Elizabeth Johnston	Mar. 1835	May 1835	3,968 10 9	205 13 11	68 3 3
		Feb. 1836	690 13 7		
Johnston & Bevern	Mar. 1835	July 1835	272 2 6	nil.	80 11 10
Cameron, Johnston & Bevern	- -	- -	112 4 7	3 5 7	- - nil.
Thomas Bishop	Mar. 1835	July 1835	109 18 2	9 – 6	- - nil.
N. J. Billinge	Mar. 1835	Aug. 1835	848 5 9	29 12 11	- - nil.
Edmund Lloyd	Mar. 1835	April 1836	632 3 3	43 4 –	25 6 –
Manwaring & Son	Mar. 1835	Dec. 1835	266 7 4	30 1 3	4 8 2
G. Manwaring (separate estate)	- -	- -	31 6 5	3 7 –	Official Assignee in advance 14 *s.*
William Dunn	Mar. 1835	Jan. 1836	2,451 – 10	70 6 6	- - nil.
John Harris	Mar. 1835	Mar. 1836	562 3 –	21 15 –	Official Assignee in advance 11 *s.* 6 *d.*
Joyner, Surridge & Joyner	Mar. 1835	June 1836	4,571 19 3	265 2 –	ditto - ditto 40 *l.* 7 *s.* 7 *d.*
Joseph Joyner (separate estate)	- -	- -	615 10 10	62 9 –	- - nil.
James Ramsay	Mar. 1835	- -	- -	- -	38 – –
G. J. R. J. Dickenson	Mar. 1835	- -	- -	- -	25 16 6
R. M. Raikes	Mar. 1835	Aug. 1835	2,111 18 11	59 13 4	58 14 1
J. Windross, as partner of J. Dawson	Mar. 1835	April 1836	4,343 14 3	35 12 11	Official Assignee in advance 39 *l.* 14 *s.* 1 *d.*
James Windross (separate estate)	- -	- -	- -	- -	– 5 5
J. Styles	April 1835	Aug. 1835	126 3 4	18 12 9	- - nil.
		Dec. –	139 3 4		
Richard Nichols	April 1835	Aug. 1835	607 6 5	90 12 4	Official Assignee in advance 44 *l.* 16 *s.* 4 *d.*
		May 1836	941 4 6		
J. G. Maddox	April 1835	- -	- -	- -	16 6 8
Austin Widger	April 1835	- -	- -	- -	72 10 6
T. L. Terrey	April 1835	- -	- -	- -	3 15 9
W. B. & C. B. Tarbutt	May 1835	Aug. 1835	201 10 2	13 1 7	- - nil.
W. B. Tarbutt (separate estate)	- -	Oct. 1835	408 5 –	16 6 –	- - nil.
C. B. Tarbutt (separate estate)	- -	Aug. 1835	14 14 –	– 11 –	- - nil.
William Day	May 1835	- -	- -	- -	– 6 1
George Jones	June 1835	Nov 1835	240 13 2	13 14 2	Official Assignee in advance 99 *l.* 11 *s.*
Hollingsworth Bramley	June 1835	Dec. 1835	1,021 18 5	36 – –	- - nil.
William Gray	June 1835	- -	- -	- -	9 19 3
John Ashton	July 1835	Aug. 1835	656 3 7	19 11 1	– 9 –
T. Tomalin	July 1835	Jan. 1836	116 4 –	5 13 6	- - nil.
T. Parry	July 1835	Jan. 1836	118 10 3	11 16 3	- - nil.
William Jones	July 1835	April 1836	1,015 17 3	52 2 6	50 9 10
Jonathan Chennells	July 1835	- -	- -	- -	29 18 4
Hirschfeld & Wilkinson	July 1835	- -	- -	- -	- - nil.
F. Hirschfeld (separate estate)	- -	- -	- -	- -	32 12 8
George Wilkinson (separate estate)	- -	- -	- -	- -	- - nil.
J. Cantellow	Aug. 1835	Jan. 1836	78 4 6	12 10 –	Official Assignee in advance 15 *s.*
Williams & Hill	Mar. 1836	- -	- -	- -	ditto ditto 112 *l.* 10 *s.*
Michael Myers	Aug. 1835	Feb. 1836	354 7 –	36 10 1	43 15 1
Edward Oke	Nov. 1835	Dec. 1836	440 3 9	13 3 –	3 19 2
George Newman	Nov. 1835	Mar. 1836	484 – –	25 19 –	Official Assignee in advance 2 *l.* 2 *s.*
Frederick Blyth	Nov. 1835	April 1836	69 – 8	10 11 –	- - nil.
John Addison	Nov. 1835	April 1836	202 9 –	13 9 9	- - nil.
Richard Moore	Nov. 1834	April 1835	529 9 7	33 2 8	- - nil.
		Mar. 1836	115 12 –		
Richard Priestley	Dec. 1835	Oct. 1836	117 11 1	4 1 3	- - nil.
F. J. Mason	Dec. 1835	May 1836	384 10 9	36 4 –	97 7 3
Joseph Broomhead Greaves	Dec. 1835	- -	- -	- -	13 7 2
T. J. Titterton	Jan. 1836	May 1836	168 1 6	14 9 6	- - nil.
William Richardson	Jan. 1836	- -	- -	- -	84 19 5
Alan Stuart	Jan. 1836	- -	- -	- -	20 13 6
John Hamilton	Feb. 1836	June 1836	1,794 – 3	99 3 –	75 17 6
John Williams	Feb. 1836	July 1836	452 1 6	22 18 –	– 1 8
Alexander Peat	Feb. 1836	Nov. 1836	38 13 8	7 18 10	- - nil.
James Cochrane	Feb. 1836	- -	- -	- -	10 5 3

No. 2.—Return from each Official Assignee of Dividends paid by him from 1 May 1833 to 1 January 1837—*continued.*

BANKRUPTS' NAMES.	Date of Appointment.	Date of Dividend.	Amount of Dividend.	Commission received by Official Assignee.	Balance in hands of Official Assignee.
			£. s. d.	£. s. d.	£. s. d.
John Jones	Mar. 1836	Oct. 1836	1,072 7 6	39 11 –	– – nil.
James Brown	Mar. 1836	Oct. 1836	192 12 –	16 – 4	14 16 5
Samuel Chifney	April 1836	– – –	– – –	– – –	88 2 10
John Whitehead	May 1836	Oct. 1836	879 14 –	39 6 –	20 17 –
Thomas William Willows	May 1836	Nov. 1836	79 12 9	16 – 4	– – nil.
John Harvey Lean	– – –	June 1836	671 13 7	18 8 3	– – nil.
Isaac Worley	May 1836	– – –	– – –	– – –	72 13 2
Thomas Moger	June 1836	Nov. 1836	501 17 5	29 15 –	77 9 7
Henry Newton	July 1836	Nov. 1836	2,614 16 7	80 5 10	52 18 6
Robert Bagshaw Mann	July 1836	Dec. 1836	214 5 5	12 10 3	– – nil.
Samuel Lapage	July 1836	– – –	– – –	– – –	17 13 9
John Batty Tootal	July 1836	– – –	– – –	– – –	23 2 6
Thomas Wigginton	Oct. 1836	– – –	– – –	– – –	– – 2
John Catt	Oct. 1836	– – –	– – –	– – –	39 9 1
Daniel Davis	Oct. 1836	– – –	– – –	– – –	51 17 5
George Richard Nayler	Oct. 1836	– – –	– – –	– – –	3 4 2
Thomas Whytall	Oct. 1836	– – –	– – –	– – –	– 6 6
James Hill	Oct. 1836	– – –	– – –	– – –	56 4 6
William Barthold	Nov. 1836	– – –	– – –	– – –	14 3 11
Eden Bowler	Nov. 1836	– – –	– – –	– – –	46 1 10
William Brooks	Nov. 1836	– – –	– – –	– – –	41 5 4
Richard Child	Nov. 1836	– – –	– – –	– – –	72 4 6
H. J. Doubleday	Nov. 1836	– – –	– – –	– – –	54 5 6
William Catton	Dec. 1836	– – –	– – –	– – –	16 – 1
John Cooper	Dec. 1836	– – –	– – –	– – –	74 10 –
Samuel Douglas	Dec. 1836	– – –	– – –	– – –	70 15 4
C. J. B. Pons	Dec. 1836	– – –	– – –	– – –	87 14 3
George Suggett	Dec. 1836	– – –	– – –	– – –	29 18 11
Thomas Greenfield	Jan. 1837	– – –	– – –	– – –	70 4 1
Daniel Morgan	Jan. 1837	– – –	– – –	– – –	34 16 5

In these Returns, the balance, as stated in the hands and under the control of the undersigned Official Assignee, is as it stands at this period. It is the result of a variety of payments and receipts; and whenever any balance exceeds 100 *l.* in any estate, it is uniformly paid into the Bank of England to the credit of the Accountant in Bankruptcy. The return of the remuneration received by the Official Assignee is the gross amount; from this must be deducted the rent and taxes of office, clerks' salaries, coals and other expenses, averaging at least 600 *l.* per annum; and in fact, now that the old commissions have been very nearly all transferred and settled, there seems but little future prospect of the Official Assignee receiving from the present Fiats in Bankruptcy an adequate compensation for his trouble, labour and responsibility, unless relieved from these outgoings.

London, 30 March 1837. *M. A. Goldsmid,* Official Assignee.

Return from MR. GEORGE GRAHAM, Official Assignee.

BANKRUPTS' NAMES.	Date when Dividend ordered to be paid.	Amount of Dividend: Commission.	Amount of Dividend: Fiat.	Amount of Allowance to Official Assignee.
		£. s. d.	£. s. d.	£. s. d.
William Grant	10 May 1833	– – –	233 15 6	6 6 –
James Priseman	4 June 1833	160 8 6	– – –	28 15 5
	6 Sept. 1836	8 – 1	– – –	
William Lushington	3 June 1833	2,534 – 2	– – –	93 4 3
	25 Sept. 1835	298 10 –	– – –	
Mackenzie & Abbott	7 June 1833	1,914 14 3	– – –	91 16 9
	5 Sept. 1834	1,326 18 10	– – –	
Martin & Barker	10 June 1833	– – –	1,378 11 9	100 – –
	6 Dec. 1833	– – –	73 17 8	
Charles Bray	14 June 1833	– – –	131 16 8	12 12 –
M. Pass	20 June 1833	– – –	1,896 1 10	112 2 2
	25 June 1835	– – –	73 15 7	
Jabez Elliott	26 July 1833	– – –	10 6 7	2 2 –
Richard Mills Frisby	30 Oct. 1833	86 13 7	– – –	4 15 6
Charles Butler	30 Oct. 1833	– – –	3,157 3 5	186 14 6
	9 Sept. 1836	– – –	1,129 2 3	
Thomas Greatorex	6 Dec. 1833	– – –	6 14 6	10 – 6
Frederick Joseph Burnett	6 Dec. 1833	181 9 –	– – –	6 17 –
Dent & Mannett	9 Dec. 1833	166 6 4	– – –	6 – 4

No. 2.—Return from each Official Assignee of Dividends paid by him from 1 May 1833 to 1 January 1837—*continued.*

BANKRUPTS' NAMES.	Date when Dividend ordered to be paid.	Amount of Dividend: Commission. £. s. d.	Amount of Dividend: Fiat. £. s. d.	Amount of Allowance to Official Assignee. £. s. d.
Arthur C. Allen	20 Jan. 1834	1,338 2 4	- - -	32 6 10
John M'Clary	7 Feb. 1834	4,518 4 7	- - -	74 18 11
George Creed	8 Feb. 1834	167 14 1	- - -	9 5 2
Thomas Sherwin	18 Feb. 1834	- - -	49 - 9	10 - -
Leach & Poussett	26 Feb. 1834	32 3 1	- - -	10 10 -
Thomas Wilkinson	28 Feb. 1834	- - -	47 - 10	21 2 2
	6 Sept. 1836	- - -	41 17 11	
Charles Bell	1 March 1834	205 18 10	- - -	18 14 11
George Edward Clark	7 March 1834	- - -	110 14 10	15 10 -
John Jarvis	18 March 1834	8 6 4	- - -	2 2 -
Thomas H. Ingram	18 March 1834	- - -	51 19 6	5 9 5
Jacob Robson	18 March 1834	- - -	545 4 5	67 4 7
	23 Sept. 1834	- - -	254 2 1	
	9 Nov. 1836	- - -	98 4 1	
John Sayre	3 April 1834	- - -	694 - 5	58 19 2
	9 Nov. 1836	- - -	39 - 9	
Vos & Essers	3 April 1834	508 9 7	- - -	24 16 2
Riddell & Buckle	4 April 1834	- - -	140 18 7	19 4 1
	2 March 1835	- - -	76 11 8	
John Samuel Hodges	4 April 1834	- - -	12 14 4	6 11 9
William Parsons Meeker	30 May 1834	1,699 15 11	- - -	100 - -
Frederick Mullett	30 May 1834	6,926 16 4	- - -	157 10 -
James Farmer	16 June 1834	- - -	310 16 10	42 12 1
	3 April 1835	- - -	420 15 10	
Gwalter B. Lonsdale	16 June 1834	276 6 6	- - -	23 5 2
John Abraham	16 June 1834	68 11 6	- - -	14 9 -
Wilson & Brodribb	16 June 1834	- - -	174 2 7	37 2 10
	1 Dec. 1834	- - -	86 3 -	
	18 April 1836	- - -	129 16 8	
Thomas Deacon	19 June 1834	635 5 10	- - -	29 15 -
Joseph Blackstone	3 July 1834	- - -	1,314 12 3	47 19 10
Matthew Treacy	4 July 1834	28 13 11	- - -	4 3 9
William Greenwood	7 July 1834	- - -	747 10 8	36 18 3
John Smith	7 July 1834	- - -	79 6 9	12 11 7
John Nuttall	8 July 1834	- - -	192 17 -	14 10 4
Edm[d] Thomas Waters	17 July 1834	285 8 3	- - -	35 5 -
William Hardcastle	3 Sept. 1834	- - -	197 3 -	11 12 9
Stephen Godson	8 Sept. 1834	- - -	714 18 10	62 5 4
	29 June 1835	- - -	214 18 5	
	5 Dec. 1836	- - -	89 19 -	
Duncan Douglass	15 Sept. 1834	- - -	20 6 11	7 10 10
Edward Cole	15 Sept. 1834	- - -	549 16 -	37 16 1
	23 Jan. 1835	- - -	30 10 -	
John & Carey H. Metivier	25 Sept. 1834	- - -	4,649 15 -	305 13 3
	1 Dec. 1834	- - -	1,403 7 8	
	19 May 1835	- - -	1,719 11 8	
	7 July 1835	- - -	112 5 3	
	13 Sept. 1836	- - -	798 2 -	
Joseph Johnson	11 Nov. 1834	47 2 2	- - -	3 1 2
George Barlow	1 Dec. 1834	- - -	273 18 5	30 - 11
Henry Owen	4 Dec. 1834	33 17 9	- - -	2 8 1
Joshua Andrews	8 Jan. 1835	- - -	5,066 - 2	188 19 -
	4 June 1835	- - -	599 4 4	
Richard Davis	19 Jan. 1835	- - -	10,117 4 4	393 13 8
	15 Feb. 1836	- - -	1,257 3 8	
Mary Miller	26 Jan. 1835	- - -	168 2 7	18 13 4
	24 Feb. 1835	- - -	15 17 11	
Philip Sarell	12 Feb. 1835	905 6 8	- - -	30 10 1
Edward Bot[m] Broughton	12 Feb. 1835	709 10 8	- - -	40 - -
Peter Young	3 March 1835	245 2 8	- - -	35 8 5
	24 July 1835	13 4 5	- - -	
Robert Bunting	3 March 1835	- - -	27 16 11	10 14 5
Richard Hodgkin	12 March 1835	36 13 4	- - -	4 4 -
Nix & Grinsell	23 March 1835	- - -	50 1 3	15 5 11
	24 April 1835	- - -	38 5 4	
William Mackenzie	23 April 1835	1,199 12 8	- - -	68 15 8
William Youatt	28 April 1835	- - -	169 6 3	23 - 5
	30 Nov. 1835	- - -	146 9 5	

No. 2.—Return from each Official Assignee of Dividends paid by him from 1 May 1833 to 1 January 1837—*continued.*

BANKRUPTS' NAMES.	Date when Dividend ordered to be paid.	Amount of Dividend: Commission.	Amount of Dividend: Fiat.	Amount of Allowance to Official Assignee.
		£. s. d.	£. s. d.	£. s. d.
Joseph Revett	20 April 1835	- - -	52 17 3	10 16 2
William Joseph Cooper	1 May 1835	- - -	1,580 6 11	130 15 4
	4 Jan. 1836	- - -	80 10 1	
William Austin	18 May 1835	- - -	60 2 -	13 3 -
	20 Sept. 1836	- - -	48 5 9	
Bethel Norris	18 May 1835	- - -	44 5 11	9 18 8
John Thompson	2 June 1835	- - -	371 14 9	19 10 6
James & Peter Grant	9 June 1835	2,479 11 -	- - -	230 11 1
	9 Sept. 1836	10,346 15 10	- - -	
Baron Abraham	25 June 1835	210 4 -	- - -	19 16 5
John Shoel	25 June 1835	213 19 1	- - -	19 12 5
Rowed & Greenshields	13 July 1835	- - -	758 2 2	91 13 10
	14 Sept. 1835	- - -	88 17 1	
	15 Dec. 1835	- - -	229 18 9	
William Scott	13 July 1835	128 2 9	- - -	13 13 -
John Morris	24 July 1835	- - -	701 18 5	51 2 10
William Robson	7 Sept. 1835	- - -	182 13 2	15 4 3
George Leyburn	8 Sept. 1835	1,146 10 10	- - -	44 18 4
Edward Ambrose	14 Sept. 1835	81 15 3	- - -	12 4 8
William Johnson	21 Sept. 1835	- - -	2,196 5 7	154 15 9
	7 June 1836	- - -	386 12 6	
Joze Man. De Queiroz	6 Nov. 1835	1,299 10 6	- - -	48 7 2
John & Edward Payne	12 Nov. 1835	- - -	3,559 19 11	360 6 10
	21 Dec. 1835	- - -	188 6 -	
	4 July 1836	- - -	2,709 4 8	
George William Lyndon	12 Nov. 1835	- - -	45 4 3	12 18 8
Edward M'Coy	12 Nov. 1835	- - -	203 16 2	16 17 8
Ditto	23 Nov. 1835	1,048 10 6	- - -	74 18 10
	29 Mar. 1836	118 15 4	- - -	
George Dubois	15 Dec. 1835	93 16 3	- - -	19 11 9
John Eaglesfield Gyles	19 Jan. 1836	931 14 4	- - -	46 10 7
John Kirkby Picard	2 Feb. 1836	748 14 9	- - -	30 8 2
	12 Dec. 1836	7 14 11	- - -	
Nathaniel & Samuel Tuffnell	15 Feb. 1836	- - -	3,318 4 5	254 17 5
Samuel & William S. Furnis	22 Feb. 1836	143 15 4	- - -	11 1 7
John Nicholls	14 Mar. 1836	- - -	42 11 9	17 18 5
Edward André	28 Mar. 1836	- - -	297 9 3	36 15 7
	12 Sept. 1836	- - -	227 2 7	
William Warwick Pierce	11 April 1836	- - -	513 14 8	41 4 5
Mayor & Dove	12 April 1836	- - -	1,788 12 7	144 10 8
	19 Sept. 1836	- - -	1,110 19 6	
	5 Dec. 1836	- - -	78 2 1	
Nathaniel Ravis	24 May 1836	209 12 6	- - -	18 3 5
John Andrew Jameson	18 July 1836	- - -	353 10 1	26 5 9
Francis Stockwell	23 July 1836	- - -	346 10 4	42 15 7
	16 Sept. 1836	- - -	9 5 4	
William Ewington	6 Sept. 1836	5 4 11	- - -	7 10 4
Joshua Cox	12 Sept. 1836	- - -	186 7 7	16 3 7
William Carter Lee	12 Sept. 1836	- - -	556 - 2	27 19 4
Horn & Jackson	16 Sept. 1836	1,150 19 3	- - -	28 9 6
William Evans Briden	19 Sept. 1836	- - -	93 16 6	17 14 7
Isaac Pemberton	19 Sept. 1836	- - -	1,775 14 11	86 11 5
David Lowireston	20 Sept. 1836	267 3 7	- - -	35 - -
Enoch Fowler	9 Nov. 1836	71 14 7	- - -	11 6 5
Townsend & Brown	12 Nov. 1836	- - -	12,797 8 6	415 5 11
John Wade	21 Nov. 1836	- - -	56 16 8	11 19 2
Joshua Bottomley	21 Nov. 1836	- - -	40 9 10	12 19 6
Holmes and Hall	5 Dec. 1836	1,207 - 4	- - -	45 10 1
	£.	48,602 14 -	79,220 19 11	5,642 6 4

Geo. J. Graham.

No. 2.—Return from each Official Assignee of Dividends paid by him from 1 May 1833 to 1 January 1837—*continued.*

Return from MR. GEORGE GREEN, Official Assignee—(Under Commissions.)

NAMES of BANKRUPTS.	Date of Commissioners' Order.	Rate in the Pound.	Amount of the Dividend.	Allowance to the Official Assignee.
	1833:	s. d.	£. s. d.	£. s. d.
Thomas Shirley -	May - 30	- $10\frac{5}{8}$	2,030 8 5	100 19 -
William Fisk - -	June - 11	1 $-\frac{1}{2}$	72 14 10	2 10 -
Pereira & Castellain -	June - 14	- 2	214 14 5	15 8 -
Howell & Baker -	June - 27	3 3	1,302 4 5	2 19 -
Henry Barwise -	July - 9	2 4	26 7 1	4 7 4
Thomas Parsons -	July - 10	2 2	23 6 9	1 6 -
Michael Andrew -	October 8	1 -	2,647 8 7	103 9 1
William Miller -	Nov. - 5	- $5\frac{1}{8}$	173 10 -	6 7 6
Henry Barwise -	Nov. - 10	- $9\frac{1}{2}$	109 16 9	4 3 4
Charles Bennett -	Nov. - 12	- $11\frac{3}{4}$	54 8 10	4 19 -
Bovill & Hanbury -	Nov. - 26	- 8	1,152 1 1	31 18 -
Macdonald & Campbell	Dec. - 6	1 -	3,649 8 8	87 18 11
A. Macdonald (separate	estate) -	- 6	1,107 12 8	21 15 10
Dyer & Swaine -	Dec. - 21	- $2\frac{2}{5}$	1,372 4 4	42 9 -
	1834:			
Cooke & Prince -	January 30	- $11\frac{3}{4}$	2,279 3 3	57 11 7
P. P. Good - -	February 4	- $3\frac{3}{4}$	182 2 10	8 3 -
Joseph Brown - -	March 18	- $1\frac{1}{8}$	67 18 3	8 4 6
Thomas Birch - -	March 19	- $1\frac{1}{4}$	26 14 7	3 6 -
Thomas Robins -	April - 16	1 1	119 1 4	13 13 7
William Buchanan -	April - 22	- $2\frac{1}{4}$	441 9 6	25 16 -
Evan Lucas - -	ditto -	- $2\frac{1}{2}$	29 10 6	4 8 -
D. O. Blyth - -	April - 24	- 6	149 16 10	4 14 -
Michael Andrew -	ditto -	- $5\frac{1}{4}$	937 19 1	41 16 -
F. B. King - -	May - 2	1 $9\frac{1}{4}$	1,235 16 -	56 13 4
Samuel Sotheby -	May - 13	7 8	137 4 -	11 17 -
John Cadogan -	May - 16	- $7\frac{1}{2}$	67 7 9	9 6 6
William Ward Eagle -	May - 22	- 4	146 11 -	15 14 10
Macdonald & Co. -	June - 18	- 4	2,588 - 6	88 17 10
Angus Macdonald(s.e.)	ditto -	- 6	475 1 8	21 8 6
Goodall & Turner -	June - 19	- $8\frac{1}{2}$	3,416 17 -	86 14 1
John Dyer, (s.e.) -	July - 15	6 10	337 13 -	24 14 8
Webster & Simpson -	July - 19	- 6	5,382 19 2	116 4 1
James Webster, (s. e.)	ditto -	1 $10\frac{3}{5}$	485 3 -	22 17 10
J. & G. Kingsford -	October 17	1 3	50 17 1	5 14 6
John Evans - -	October 21	- 1	31 7 8	5 12 8
James Nevitt - -	1834: Nov. - 5	s. d. 1 -	£. s. d. 320 1 10	£. s. d. 15 17 5
John Godfrey - -	Nov. - 11	5 -	115 16 -	12 16 7
Thomas Shirley -	Nov. - 17	- 2	1,617 2 8	94 3 11
George & Gharles Coles.	Nov. - 21	- $-\frac{3}{4}$	428 7 10	26 12 8
George Coles (s. e.)	Dec. - 11	- 5	197 4 3	11 15 6
	1835:			
Pereira & Castellain -	January 21	- $2\frac{3}{8}$	227 17 4	9 16 -
Joseph Reynolds -	ditto -	- $-\frac{3}{4}$	160 4 11	13 17 -
Joseph Horsley -	May - 15	- 2	239 10 8	6 15 2
John Crosthwaite -	June - 9	- $-\frac{2}{16}$	136 2 5	12 8 -
Edward Penfold (s.e.)	June - 18	20 -	3,650 16 6	81 3 -
John Springett (s. e.)	ditto -	- $6\frac{1}{2}$	340 18 2	20 7 -
Penfold & Co. - -	ditto -	- $7\frac{1}{4}$	1,523 18 10	90 - 3
Thomas Laycock -	July - 16	1 $3\frac{23}{36}$	6,854 8 7	150 7 5
Thomas Laycock(s.e.)	ditto -	14 $9\frac{8}{16}$	522 11 10	23 17 9
Brown & Wallington	Nov. - 12	- $5\frac{1}{4}$	361 10 2	21 6 6
Nicholas Brown (s.e.)	ditto -	13 2	2,047 17 4	63 13 2
A. Wallington (s. e.)	ditto -	1 $1\frac{1}{2}$	149 13 3	7 4 3
John Hill - -	ditto -	- 2	19 12 8	7 18 -
R. S. Jobling -	Dec. - 17	- $3\frac{1}{8}$	223 12 -	18 12 6
	1836:			
Henry Butler - -	March 15	2 6	315 12 8	21 17 9
Macdonald & Co. -	March 17	- 2	724 13 10	38 5 4
Angus Macdonald (s.e.)	ditto -	- 4	612 12 1	43 13 4
Webster & Simpson -	March 22	- $1\frac{1}{16}$	1,589 2 6	75 7 4
Webb & Stewart -	May - 10	- $7\frac{1}{2}$	924 13 1	60 16 -
John Stewart (s. e.) -	ditto -	- $4\frac{1}{4}$	98 7 11	5 3 9
Knott & Smith -	ditto -	8 6	81 12 10	5 12 -
Richard Eaton -	June - 16	- 6	391 16 9	23 10 4
T. C. Biggs - -	June - 28	- 6	458 18 3	32 12 6
Richard Jones -	ditto -	- 8	245 7 8	20 19 -
Thomas Shirley -	July - 1	- $-\frac{3}{4}$	1,687 17 6	11 12 10
David Alex. Lindo -	Nov. - 8	- $1\frac{7}{333}$	110 - -	11 5 -
George Garratt - -	Nov. - 10	2 -	263 13 9	12 2 8
Edward Sherrard -	Nov. - 11	- $1\frac{1}{2}$	6 18 9	1 5 10
Alexander Ross -	ditto -	- $-\frac{1}{2}$	126 - -	12 17 10

18, Aldermanbury, 3 April 1837.

George Green, Official Assignee.

Return from MR. GEORGE GREEN, Official Assignee—(Under Fiats.)

NAMES of BANKRUPTS.	Date of Commissioners' Order.	Rate in the Pound.	Amount of the Dividend.	Allowance to the Official Assignee.
	1833:	s. d.	£. s. d.	£. s. d.
James Henry Mann -	May - 10	1 9	594 14 -	4 1 -
Geo. Robins (sep.est.)	ditto -	4 6	178 5 4	—
F. F Cross - -	May - 23	2 -	176 16 -	3 - 9
John Williams -	ditto -	3 9	736 16 -	4 - -
Flight & Robson -	June - 6	1 6	541 10 3	1 6 8
Joseph Robson (s. e.)	ditto -	2 $-\frac{3}{8}$	37 9 -	—
Benjamin Flight (s.e.)	ditto -	10 6	152 14 4	—
John Hook - -	June - 13	- 10	63 5 -	—
William Leahy -	ditto -	- 3	20 3 1	—
William Dawson -	June - 21	2 $1\frac{1}{2}$	375 1 3	1 9 3
J. W. & J. H. West -	June - 27	- $4\frac{1}{2}$	79 1 11	6 1 3
Howgate Greaves -	ditto -	4 5	562 14 -	34 1 2
Edward Piercy -	ditto -	1 8	432 3 4	19 15 8
Joseph Clarke - -	July - 9	5 6	900 - -	28 11 8
William Morgan (s.e.)	July - 11	- 5	411 15 7	4 11 9
Roach & Morgan -	ditto -	- 3	385 - 6	9 13 2
Newark & Toms -	Oct. - 3	1 9	949 16 10	75 1 5
Bernard Pinney -	Oct. - 8	1 6	32 19 3	1 4 -
Samuel Sheasby -	Oct. - 22	6 -	335 17 6	37 1 9
F. F. Cross - -	ditto -	- $5\frac{1}{4}$	57 6 6	3 6 -
Thomas Woodhouse -	Nov. - 1	5 3	876 8 3	19 - 10
George Phillips -	1833: Nov. - 5	s. d. 1 3	£. s. d. 304 17 3	£. s. d. 8 9 -
Bur. Davenport -	Nov. - 7	- 3	2,010 18 3	90 8 6
Robert Walkington -	ditto -	1 -	157 5 9	6 4 3
Thomas Morgan -	Nov. - 14	- 10	491 19 6	26 7 4
George Robins (s. e.)	Nov. - 29	1 7	62 14 6	2 6 -
Joseph Clarke - -	Dec. - 5	2 $-\frac{3}{4}$	16 9 -	- 11 -
Henry Newark (s. e.)	Dec. - 19	2 -	46 17 -	1 8 8
John Toms (s. e.) -	ditto -	20 -	1,634 9 1	39 11 6
Frederick Taylor -	Dec. - 20	3 $6\frac{1}{2}$	119 1 2	6 4 -
David Marfleet -	1834: February 7	4 6	1,030 - -	30 16 3
Peter Wright - -	February 20	1 2	36 - 10	1 10 5
John Beasley - -	ditto -	6 -	642 10 -	65 3 8
T. J. Lancaster -	March 27	3 -	9,891 13 -	279 9 4
Peter Smith -	ditto -	9 3	36 7 6	4 3 8
John Fox - -	April - 11	3 6	369 14 -	9 13 6
David Marfleet -	ditto -	- 11	212 1 8	5 19 -
Last & Casey - -	April - 17	1 2	950 12 9	89 - -
J. & J. Priestley -	ditto -	2 -	3,819 16 4	205 - 3
George Bostock -	April - 18	- 6	47 19 1	5 18 8
Edward Piercy -	April - 24	1 3	20 14 5	2 10 6
John Oven - -	April - 25	3 6	500 10 6	18 15 9

No. 2.—Return from each Official Assignee of Dividends paid by him from 1 May 1833 to 1 January 1837—*continued.*

NAMES of BANKRUPTS.	Date of Commissioners' Order.	Rate in the Pound.	Amount of the Dividend.	Allowance to the Official Assignee.
	1834:	s. d.	£. s. d.	£. s. d.
J. E. C. Bentley	May - 1	- 11	219 6 10	18 11 8
John Boyn & Co.	May - 2	- 11	300 18 2	39 2 7
David Hamilton	May - 8	5 -	1,917 6 3	171 15 10
Newark & Toms	ditto -	- 3	143 17 3	5 10 6
James Inglis	May - 15	4 -	85 1 -	1 19 -
Joseph Coles	ditto -	2 -	398 19 6	52 7 5
George Morgan	May - 22	- 9	170 8 4	7 8 -
William Morgan (s.e.)	ditto -	- 4½	266 3 -	15 6 5
Schnelle & Prehn	May - 29	1 -	431 17 6	17 8 11
John Romanis	Jun - 26	- 2	17 19 -	14 6 6
Thomas North	July - 17	- 8	11 10 2	1 9 8
William Pymar	ditto 19	1 11	390 13 1	38 16 7
Charles Ody Rooks	Oct. - 16	1 6	418 16 -	56 - 6
Robert Moffit	ditto -	3 -	255 15 6	33 13 6
John Williams	Oct. - 17	- 11	236 10 7	17 7 11
John Matthews	Oct. - 22	3 11	195 10 6	22 2 7
J. H. Popplewell	Oct. - 23	3 10	600 7 3	66 9 6
Henry Milledge	Nov. - 5	1 8	104 8 -	18 3 -
D. L. Cohen	Nov. - 6	6 -	555 2 -	55 6 4
Hopkins & Burgess	Nov. - 11	- 7	23 13 4	- 15 4
John Hook	ditto -	- 8	5 12 6	- 7 4
J. H. Biddle	ditto -	1 7	52 1 -	4 11 -
B. Davenport	Nov. - 17	- 10	1,495 13 5	101 12 -
Schnelle & Prehn	ditto -	- $3\frac{3}{16}$	310 18 9	11 3 -
David Ramsay	Dec. - 4	- 7	81 11 -	13 16 8
J. & J. Priestley	Dec. - 11	- 6	1,067 4 4	85 15 5
Joseph Vose	ditto -	- 5½	43 17 -	7 8 -
Robert Pitman	Dec. - 19	18 2	521 10 6	24 19 6
	1835:			
William Rice Holroyd	Jan. - 8	2 3	2,989 4 3	75 12 9
David Hamilton	Jan. - 16	1 -	734 5 9	55 2 11
Beujamin Powis	Jan. - 30	- 6	402 2 6	42 7 6
Davidson & Davis	Feb. - 5	- 8	28 19 -	11 4 9
William Starling	Feb. - 12	3 -	212 14 2	21 17 7
Peter Wootton	Feb. - 19	2 -	109 1 7	16 7 5
Joseph Westley	Feb. - 26	2 6	191 10 4	23 5 -
Howlett & Brimmer	ditto -	- 4	84 4 10	31 8 6
T. J. Lancaster	ditto -	2 6	9,907 10 6	272 18 9
Thomas Carter	Mar. - 2	3 -	13,556 12 2	398 15 7
Joseph Coles	Mar. - 4	- 9¾	243 4 -	21 15 1
John Berry	April - 9	2 6	107 11 10	15 18 2
Richard Davies	ditto -	2 6	454 6 6	52 17 8
George Phillips	April - 10	- 1¾	36 9 6	5 12 6
G. W. Pattison	ditto -	- 8	13 17 4	- 11 4
G. B. Sawyer	April - 19	1 8	124 2 9	17 4 2
Daniel Harris	April - 27	2 -	1,057 11 9	44 4 8
Earp & Haimes	May - 7	2 -	210 9 -	26 17 9
James Parkins	ditto -	7 -	446 1 6	40 2 7
John Boyn & Co.	May - 20	- 11½	352 8 8	28 12 8
John Boyn, sen. (s.e.)	ditto -	- 1	89 - 6	4 18 10
G. W. Roberts	ditto -	1 1	302 8 -	24 14 9
Gustavus Gidley	May - 21	2 10	188 16 10	20 3 2
John Beasley	May - 28	2 2	29 13 -	1 16 6
John Jameson	June - 9	- 7	145 11 5	11 1 1
J. & J. Priestley	ditto -	- 3	613 12 6	7 16 2
John Priestley, sen. (s.e.)	ditto -	20 -	59 14 3	7 17 -
John Oven	June - 10	- 11	155 10 6	12 19 3
J. E. C. Bentley	ditto -	- 1	35 11 5	5 8 6
Henry Harben	June - 11	2 6	392 4 9	48 18 6
Last & Casey	June - 12	- 9	831 14 -	3 7
Thomas Gardiner	June - 18	1 6	41 15 6	1 1
David James	June - 19	1 6	669 19 7	56 5 3
John Bates	July - 2	1 2	70 7 2	15 7 8
John Ryalls	July - 3	- 1	16 5 10	6 2 8
Howlett & Brimmer	ditto -	- 4	104 12 10	7 16 6
James Inglis	ditto -	- 11½	4 10 -	1 - 1
William Starling	ditto -	2 -	26 12 9	1 3 2
David L. Cohen	July - 9	6 -	22 13 10	1 8 2
J. H. Mann	ditto -	1 9	27 - 4	1 - 10

NAMES of BANKRUPTS.	Date of Commissioners' Order.	Rate in the Pound.	Amount of the Dividend.	Allowance to the Official Assignee.
	1835:	s. d.	£. s. d.	£. s. d.
J. H. Popplewell	July - 9	- 2¼	30 11 5	3 17 9
C. O. Rooks	ditto -	- 4	119 13 8	12 - 7
Thomas Woodhouse	ditto -	2 9	38 16 -	1 18 8
G. C. Davy	July - 10	1 -	236 2 5	6 3 1
Peter Wootton	July - 14	1 3	82 5 6	5 18 5
Thomas Carter	July - 16	- 6	3,778 12 10	246 7 5
Charlotte Bevan	Oct. - 15	5 -	128 5 6	17 4 2
Robert Stirling	Nov. - 5	2 1	104 17 10	6 16 4
Henry Willis	Oct. - 23	1 4½	195 1 6	30 2 7
Joseph Stammers	Dec. - 18	- 7	35 13 6	3 18 -
Charles Henry Mueller	Oct. - 28	6 -	314 2 10	35 7 8
Henry Harben	Nov. - 3	1 8½	196 14 6	9 - 10
John Bates	ditto -	1 8	115 16 3	5 14 6
Thorn & Robins	Nov. - 12	- 3	12 3 -	2 7 2
Henry Newark, (s.e.)	ditto -	- 11	23 4 8	2 7 4
Robert Hall	Nov. - 17	- 6	8 17 9	- 9 9
David Hamilton	Dec. - 4	- 7½	685 1 8	36 9 1
Thomas Corbett	Dec. - 10	1 3	54 2 -	25 1 7
John Goodwin	Dec. - 18	7 -	981 1 7	21 18 8
W. R. Holroyd	ditto -	1 1	2,292 2 -	96 6 10
	1836:			
Thomas Morgan	Jan. - 14	1 -	565 - 4	48 3 6
John Shayler	Jan. - 29	6 3	775 12 8	48 19 3
Thomas Carter, Berwick-street.	Feb. - 12	- 5	15 14 -	- 17 6
George Langman	Feb. - 18	1 3	126 13 -	20 - 5
G. C. Weber	ditto -	2 9	143 13 9	21 3 10
D. L. Cohen	March 1	6 -	37 - -	- 15 6
Benjamin Shadgett	March 11	3 6	237 19 4	12 15 3
Thomas Savage	April - 14	- 9	227 15 1	27 1 7
John Dubois	ditto -	6 6	760 5 4	53 6 8
Benjamin Powis	May - 6	- 1¼	145 1 8	4 3 -
Henry Hutchinson	May - 19	1 6	467 1 10	67 16 -
Burrage Davenport	ditto -	- 7	1,391 3 7	89 5 9
Charles Millar	June - 9	5 -	97 4 -	14 5 10
Edmund Wilson	June - 16	3 6	501 18 8	56 8 9
Daniel Harris	June - 28	- 7	348 18 5	13 7 5
William De Caux	June - 30	2 1	196 3 3	28 2 8
James Parkins	July - 1	- 7	55 14 5	6 19 8
Robert Stirling	ditto -	- -½	8 19 2	1 18 5
Henry Willis	ditto -	- -$\frac{147}{200}$	36 16 3	3 8 5
T. J. Lancaster	ditto -	1 3	4,599 4 9	82 4 7
Thomas Gardiner	July - 7	- 1½	4 17 6	- 17 -
John Goodwin	ditto -	7 -	7 - -	- 6 -
Thomas Davis	ditto -	- 2	9 17 -	12 - 2
Last & Casey	July - 15	- 4	362 19 2	22 11 3
Mark Last, (s.e.)	ditto -	3 6	10 9 8	- 7 -
William Casey, (s.e.)	ditto -	1 -	50 - -	1 6 6
William Hayward	Nov. - 3	8 3	343 7 8	42 12 9
Robert Moffitt	ditto -	1 1¾	9 13 1	1 13 -
John Harwood	ditto -	6 6	690 6 2	52 14 8
Robert Lund	Nov. - 4	3 4	78 10 5	15 14 11
Francis Glass	Nov. - 8	4 -	2,004 9 6	137 6 3
Francis Glass (to certain bill-holders).	ditto -	6 4$\frac{223}{230}$	2,889 4 2	39 2 -
John Boyn & Co.	Nov. - 11	- 1	29 1 6	4 17 5
Earp & Haimes	ditto -	- 6	94 12 8	8 14 5
Thomas Woodhouse	ditto -	2 -	28 4 4	2 14 8
Charles Henry Mueller	ditto -	1 11	140 13 11	9 9 10
James Smith	Nov. - 15	2 6	781 1 3	74 14 -
Edwin Smith	ditto -	6 -	385 16 8	32 9 2
J. S. Prockter	Dec. - 8	2 -	1,714 18 1	82 14 2
Jshn Dubois	Dec. - 20	- 10	113 8 -	10 8 1
Thomas Morgan	Dec. - 27	- 9½	408 10 1	28 10 8

No. 18, Aldermanbury,
3 April 1837

George Green, Official Assignee.

No. 2.—Return from each Official Assignee of Dividends paid by him from 1 May 1833 to 1 January 1837—*continued.*

RETURN from MR. JAMES FOSTER GROOM, OFFICIAL ASSIGNEE.

BANKRUPTS' NAMES.	Dividends: Date of Commissioners' Order.	Dividends: Amount of Dividend.	Allowance to Official Assignee.
		£. s. d.	£. s. d.
Joseph Watson	1 May 1833	100 6 6	70 7 2
George Walker	1 May –	14 10 4	12 – –
John Dresser	1 May –	205 3 1	18 5 –
John Henderson	25 June –	30 1 4	5 – –
Thomas Scarnell	26 June –	272 12 3	7 17 6
George Friend	24 June –	5,006 18 –	157 8 –
Charles Bartram	10 June –	204 16 5	11 18 9
David Farrow	13 June –	709 14 2	48 19 7
Thomas Freethy	17 June –	71 3 4	13 10 –
D'Oliveira & Nephew	5 Aug. –	1,157 8 10	– – –
Cox & Heisch	12 Sept. –	4,161 – 7	90 3 9
Arthur Hammick	22 May –	125 6 8	8 8 –
Joseph Jackson	2 Sept. –	225 1 7	28 2 6
William Coles	17 Oct. –	519 3 6	45 16 3
James Newington	17 Oct. –	91 12 9	14 5 2
Thomas G. Janson	30 Sept. –	3,787 5 11	41 1 11
James Turner	16 Oct. –	129 4 6	20 6 8
Henry Fletcher	14 Oct. –	1,294 9 9	93 17 4
Giles Wall	11 Dec. –	158 – 4	7 8 2
Thomas Lumley	27 Nov. –	392 12 –	16 11 6
William Ryan	28 Nov. –	351 3 –	33 12 1
Henry Askham	20 Nov. –	21 4 8	6 19 2
David Farrow	2 Dec. –	439 11 –	25 8 11
Thomas Freethy	2 Dec. –	13 7 6	4 1 3
Frederick Cates	13 Jan. 1834	63 12 4	20 8 11
William Hibburd	13 Jan. –	210 6 9	29 12 5
Joseph Tobias	22 Jan. –	6 9 5	5 3 3
G. E. F. Schwieger	22 Jan. –	157 10 5	8 17 4
Schwieger & Buchanan	22 Jan. –	233 7 6	11 11 2
Thomas Hill	5 Feb. –	454 15 –	19 16 9
William Bowditch	6 Feb. –	130 10 –	22 8 3
William Wright	9 Feb. –	194 3 7	16 13 6
J. Z. Pulbrook	13 Feb. –	173 8 –	27 5 4
W. M. Porter	19 Feb. –	272 10 –	25 10 –
Richardson & Clarke	19 Feb. –	83 – 2	16 18 3
Thomas Richardson	19 Feb. –	12 19 8	4 1 6
William Clarke	19 Feb. –	– 19 6	6 11 6
William Barton	19 Feb. –	165 8 5	15 17 8
Thomas Weller	24 Feb. –	31 19 4	11 13 9
Thompson & Woods	26 Feb. –	562 16 10	38 9 9
Thomas Daffurn	27 Feb. –	153 13 4	30 10 10
Henry Smethurst	24 Feb. –	649 9 5	52 6 11
Neville Smart	5 March –	165 16 1	11 18 6
T. G. Janson	27 Feb. –	1,155 15 3	80 10 4
William Croggon	12 March –	2,363 – 8	88 13 7
James Betts	24 March –	164 5 3	19 19 4
George Taylor	24 March –	152 3 8	34 9 6
William Richard Croggon	24 March –	19 1 –	7 4 –
George Rich	17 April –	144 19 6	23 – 1
George Friend	16 April –	877 16 8	34 15 3
Thompson & Woods	23 April –	375 11 6	17 9 7
Frys & Chapman	25 April –	19,977 12 8	333 14 9
James Robins	23 April –	1,575 8 4	55 8 –
Hood & Son	30 April –	184 16 8	11 1 11
William Fry	May –	2,045 16 –	63 7 –
Robert Wiss	15 May –	26 – 1	4 9 2
Alexander Adams	2 June –	1,556 4 11	67 8 3
James Garnett	4 June –	1,373 8 8	96 8 –
James Cook	16 June –	188 6 2	29 1 1
George Deudney	25 June –	191 5 1	10 15 1
James Robinson	12 June –	71 13 3	– – –
John Thompson	10 July –	44 9 10	5 5 10
S. B. Cock	16 July –	130 19 9	9 7 –
George Statham	24 July –	474 9 2	44 2 8
Robert Hewitt	5 Aug. –	73 7 7	13 5 4
William Brown	11 Aug. –	349 7 2	30 11 5
Richardson & Mansfield	18 Aug. –	317 2 –	39 14 –
George Taylor	18 Aug. –	767 6 3	53 – –
Robert Edgar	3 Nov. –	134 8 –	21 12 4
Henry Jennings	17 Nov. –	1,173 16 10	60 12 6
Hartley & Farr	25 Nov. –	707 18 5	66 10 8
Richard Smith Farr	25 Nov. –	67 13 10	7 16 –
Robert Hartley	25 Nov. –	79 13 3	8 6 –
Howard & Gibbs	8 Dec. –	2,650 6 3	116 14 6
William Skeath	11 Dec. –	238 13 11	27 17 8
Robert Thomas	11 Dec. –	374 13 9	27 18 4
Thomas Thompson	15 Dec. –	234 18 9	23 10 1
George Diack	15 Dec. –	2,628 4 10	106 8 8
John Goulding	20 Dec. –	1,066 2 6	78 – 7
John Richardson	20 Dec. –	27 5 6	4 2 6
John Bell	8 Jan. 1835	1,223 15 4	45 18 10
A. P. Chapman	5 Feb. –	61 4 5	7 8 2
Clugston & Chapman	5 Feb. –	1,687 – 8	47 9 8
J. Z. Pulbrook	9 Feb. –	62 7 5	5 9 1
James Newman	19 Feb. –	158 7 4	18 1 11
Alexander Clugston	5 Feb. –	100 14 8	14 14 7
Thomas Corpe	9 March –	311 11 9	26 5 3
William Ryan	19 Feb. 1835	35 9 6	3 – 8
William Nicholson	12 Feb. –	192 9 9	14 7 7
Thomas Augustus Gay	26 March –	32 1 10	11 11 3
John Winch	30 March –	397 10 8	34 7 7
Louis Comtesse	26 March –	293 15 8	15 18 9
T. G. Janson	26 March –	569 6 5	36 13 4
Richardson & Mansfield	28 March –	135 17 7	9 18 7
W. & T. Fincher	28 March –	933 12 2	62 – 2
Talbot & Francis	12 Feb. –	63 18 6	13 13 1
David Bowen	13 April –	372 19 3	24 17 6
W. B. Stuart	29 April –	928 15 7	64 12 2
G. W. Farmer	4 May –	1,836 7 7	77 7 2
William Leader	25 May –	517 17 6	26 13 6
H. G. Walker	30 May –	231 18 3	19 7 –
James Duff	1 June –	2,223 11 6	62 2 8
George Statham	1 June –	396 4 –	37 12 8
George Taylor	1 June –	57 3 1	3 6 10
John Leech	1 June –	1,008 1 8	35 – 7
James Garnett	18 June –	265 2 –	16 16 4
Henry Fletcher	18 June –	283 4 6	20 14 6
Thompson & Woods	20 June –	265 10 10	22 14 8
Charles Bartram	18 June –	189 19 1	15 8 4
Henry Smethurst	20 June –	212 1 5	10 2 7
William Holloway	10 Aug. –	837 5 8	59 10 8
J. P. Bannister	3 Sept. –	32 4 6	8 17 11
Alfred Nelson Wickes	5 Sept. –	21 16 4	14 19 9
Joseph Jackson	5 Sept. –	144 1 4	11 4 11
Richard Moore	5 Sept. –	279 4 8	21 17 2
George Diack	10 Sept. –	338 16 10	23 8 11
J. F. R. Cracknell	12 Sept. –	74 5 6	16 – 9
Samuel M. Stable	24 Oct. –	398 12 2	28 5 6
John Samuel Agar	20 Oct. –	90 2 9	17 15 2
Josiah Brandon	24 Oct. –	359 15 10	25 13 –
Henry Thompson	20 Oct. –	2,590 18 5	161 9 9
James Newman	16 Oct. –	57 6 10	6 5 –
Wyatt & Thompson	20 Oct –	5,901 16 4	899 19 10
James Crow	3 Dec. –	14 2 –	3 12 9
Thomas Thompson	3 Dec. –	140 19 9	8 14 4
Bagley & Evans	5 Dec. –	146 8 10	18 10 7
G. W. Farmer	3 Dec. –	661 16 9	29 11 11
J. G. C. Chamberlain	12 Dec. –	48 6 9	16 5 10
Frederick Hennell	17 Dec. –	3,313 15 1	29 17 7
Stephen Cox	17 Dec. –	466 6 4	33 4 11
William Matthews	9 Jan. 1836	358 14 3	31 1 8
Hall Kerr	16 Jan. –	719 1 7	71 7 5
John Raven	18 Jan. –	649 11 5	45 8 3
Thomas Matthews	16 Jan. –	146 10 7	20 14 1
William Ayling	21 Jan. –	191 8 11	20 6 2
Alexander Adams	18 Feb. –	62 7 10	3 13 8
W. & J. Holman	20 Feb. –	1,303 4 4	68 13 2
Richard Wace	25 Feb. –	1,385 4 3	45 8 –
Thomas Parnell	3 March –	201 13 4	19 12 7
Frys & Chapman	18 Feb. –	14,991 13 9	322 – 10
John Winch	12 March –	124 15 6	2 9 5
Thomas Flint	5 March –	160 17 4	7 13 7
Thomas Blane	18 Feb. –	368 1 6	28 3 –
George Brown	20 Feb. –	348 5 8	15 18 4
Robert Pease	14 April –	9,202 13 5	377 19 –
Robert W. Savage	28 April –	193 4 8	19 17 1
William Brooke	24 May –	2,785 19 3	106 2 1
George Statham	10 June –	211 4 1	13 15 9
Hartley & Farr	7 June –	119 7 2	10 8 –
James Robins	11 June –	477 13 2	19 18 6
S. B. Hemmen	28 May –	218 6 2	20 9 –
George Phibbs	30 July –	1,261 – 9	89 9 7
George Blaylock	30 July –	141 8 1	16 17 8
Charles Walker	13 Aug. –	216 8 –	33 13 9
W. R. Townley	8 Sept. –	120 6 8	9 18 4
W. F. Sinteris	20 Aug. –	384 8 2	21 15 2
Hall Kerr	8 Sept. –	550 3 1	36 19 3
John Holman	12 Aug. –	12 10 –	3 4 7
William Holman	12 Aug. –	50 4 2	3 17 –
William Hayden	3 Sept. –	40 18 8	5 19 8
W. B. Stuart	8 Sept. –	97 11 2	11 4 10
Le Cheminant & Kerckove.	27 Aug. –	235 1 4	21 – 10
Rinton Nicholson	24 Sept. –	49 2 5	13 16 10
W. J. B. Hammond	10 Dec. –	13 17 4	11 7 –
William Holloway	10 Dec. –	51 13 3	5 – 1
Samuel Cronstey	8 Sept. –	55 11 9	21 6 8
William Hibburd	0 Dec. –	16 10 3	2 2 10
Henry Jennings	17 Dec. –	25 19 3	2 – 1
Thomas Roper	17 Dec. –	39 2 5	4 – 5
John Morris	15 Dec. –	33 4 6	15 19 4
Robert Edgar	17 Dec. –	18 3 7	– 16 7
Samuel Fossick	15 Dec. –	410 10 6	36 18 10
Thomas Daffurn	17 Dec. –	23 8 9	1 15 2

J. F. Groom.

No. 2.—Return from each Official Assignee of Dividends paid by him from 1 May 1833 to 1 January 1837—*continued.*

Return from MR. PATRICK JOHNSON, Official Assignee.

NAMES, COMMISSIONS, AND FIATS.	Date of Commissions and Fiats.	Amount of Dividend ordered to be paid.	Date of Commissioners' Order for Payment of Dividend.	Amount of Allowance to Official Assignee.	REMARKS.
		£. s. d.		£. s. d.	
A. H. Ayckbowm	19 Nov. 1832	150 8 6	8 May 1833	9 2 7	
R. G. Bowyer	22 Oct. 1832	125 8 9	15 May 1833	12 19 –	
Charles Wood	30 Dec. 1831	429 17 2	24 May 1833	11 18 3	
Charles Gray	29 Nov. 1822	180 3 6	31 May 1833	17 17 1	
James Ilbery	22 Jan. 1833	109 1 3	17 June 1833	9 12 1	
William Butler	28 Nov. 1832	67 10 4	26 June 1833	1 19 –	
Richard Edden	26 Feb. 1833	958 18 3	29 June 1833	86 11 3	
Ditto	– „ –	70 17 8	17 Dec. 1833	10 13 7	
Ditto	– „ –	200 18 7	10 Dec. 1834	17 8 3	
Ditto	– „ –	165 6 4	2 Nov. 1836	6 9 4	
Francis Brown	20 Dec. 1832	147 19 10	3 July 1833	16 7 9	
Samson Samson	26 Jan. 1833	124 15 –	4 July 1833	10 15 2	
Ditto	– „ –	68 6 8	25 Nov. 1834	3 7 4	
Wilkinson, Horne & Co.	7 Nov. 1818	338 13 7	14 Aug. 1833	21 19 6	
Jos. Woolfe Cohen	8 Feb. 1833	2,844 11 7	16 Aug. 1833	113 9 4	
Ditto	– „ –	1,438 1 9	30 Oct. 1834	50 14 1	
John B. Courthope	22 April 1833	236 4 3	26 Aug. 1833	23 19 4	
Ditto	– „ –	86 4 10	18 May 1835	5 19 8	
Samuel Parker	6 Sept. 1810	712 17 9	26 Nov. 1833	28 5 4	
Romain Bouchez	7 Feb. 1826	7 14 7	15 Nov. 1833	2 1 9	
Ditto	– „ –	14 7 1	11 Dec. 1833	1 2 9	
Jeffery Ludlam	11 Nov. 1809	355 – 10	21 Nov. 1833	18 14 8	
Ditto	– „ –	661 14 2	13 May 1835	10 11 6	
John Burke	24 Jan. 1832	45 7 2	21 Nov. 1833	6 2 2	
Isaac Hill	26 Jan. 1832	64 17 4	– „ –	7 7 6	
Donald Grant	6 Feb. 1832	219 10 6	20 Nov. 1833	11 10 5	
Ditto	– „ –	120 5 8	17 Mar. 1835	10 4 3	
Ditto	– „ –	112 17 6	11 May 1836	10 18 10	
Ditto.	—	—	—	—	
William Marsh	16 Sept. 1824	22 4 10	27 Nov. 1833	—	
Ditto	– „ –	1,298 9 10	21 Feb. 1834	55 16 9	
Marsh, Stracey & Co.	– „ –	2,643 13 1	27 Nov. 1833	—	
Ditto	– „ –	22,162 18 1	23 Dec. 1833	552 11 –	
Ditto	– „ –	30,996 14 5	9 Sept. 1835	680 8 5	
William Smith	30 Dec. 1825	81 2 8	28 Nov. 1833	4 5 1	
Ditto	– „ –	60 1 –	11 June 1834	—	
J. & H. R. Wilson	10 July 1833	684 6 8	5 Dec. 1833	48 13 1	
Ditto	– „ –	71 14 11	30 July 1834	7 4 8	
William Lloyd	15 Aug. 1833	86 18 9	14 Dec. 1833	19 11 3	
D. N. Smith	17 Nov. 1831	777 5 8	– „ –	64 11 5	
Ditto	– „ –	64 1 1	31 Oct. 1836	100 – –	
Stovell & Maddox	26 Dec. 1832	37 11 4	17 Dec. 1833	17 – 5	
Gummow & Edmunds	9 June 1832	61 8 1	18 Dec. 1833	7 11 3	
Ditto	– „ –	56 7 10	27 Feb. 1834	7 11 9	
John Furbank	30 Oct. 1832	31 15 1	23 Dec. 1833	4 11 1	
Ditto	– „ –	85 10 10	18 May 1833	16 14 7	
George Williams	22 Dec. 1832	36 14 3	19 Dec. 1833	10 16 6	
Nathan & Abrams	26 Mar. 1820	43 5 9	30 Dec. 1833	2 17 10	
James Masterman	– „ –	130 17 10	8 Jan. 1834	2 – 2	
Henry Cooper	14 Jan. 1830	227 1 7	13 Jan. 1834	9 9 5	
William Wright	21 Aug. 1833	571 6 11	23 Jan. 1834	34 6 1	
Ditto	– „ –	13 11 6	19 Mar. 1835	– 13 8	
James Cochrane	4 May 1832	2,282 1 –	5 Feb. 1834	102 9 9	
Ditto	– „ –	690 2 4	23 Feb. 1835	31 9 10	
William H. Humbleby	29 Feb. 1832	456 19 4	14 Feb. 1834	27 19 11	
Alexander Bruce	19 Dec. 1819	10,331 9 9	12 Feb. 1834	284 17 –	
Ditto	– „ –	7,998 6 11	11 Nov. 1834	142 10 –	
R. & M. Jackson	8 Nov. 1832	268 17 6	26 Nov. 1834	36 18 5	
P. Barratt	1 May 1833	764 4 10	14 Mar. 1834	45 19 5	
Ditto	– „ –	84 2 5	15 May 1835	3 16 7	
Edmund Cussell, sen.	21 Nov. 1833	88 18 1	26 Mar. 1834	11 5 11	
Ditto	– „ –	200 13 4	3 Oct. 1834	6 6 8	
Whitehead & Clarke	19 Nov. 1814	38 11 11	26 Mar. 1834	4 – 7	
Ditto	– „ –	50 2 6	16 June 1834	1 4 –	
Gauntlett Clarke	– „ –	58 10 10	26 Mar. 1834	2 3 4	
Snuggs Whalley	8 Aug. 1812	120 17 9	8 April 1834	6 19 1	
Ditto	– „ –	75 – 11	28 May 1834	1 17 –	
Jos. Whalley	– „ –	43 4 8	– „ –	1 7 6	
William Sell	19 June 1832	256 9 10	16 April 1834	13 17 11	
Ditto	– „ –	95 14 –	30 Mar. 1835	6 17 4	
George Whitehead, jun.	19 Nov. 1814	168 10 1	22 April 1834	7 – 2	
Samuel Reed	18 Dec. 1833	485 6 8	24 April 1834	30 17 11	
John Bunkin	13 Dec. 1833	16 18 –	28 April 1834	– 7 9	
James Mitchell	26 June 1827	39 14 11	ditto	6 2 3	
H. H. Fragnirre	31 Dec. 1833	60 5 3	9 May 1834	14 17 –	
James Mitchell	26 June 1827	134 6 6	5 Dec. 1834	2 12 –	
Walmesley & Co.	14 Sept. 1812	176 18 5	12 May 1834	9 4 –	
Bracken & Co.	2 Aug. 1810	250 8 5	18 June 1833	30 – 2	
Ditto	– „ –	160 9 3	4 June 1834	8 9 –	
Robertson & Stein	7 Dec. 1810	545 6 3	14 May 1834	18 13 11	
M'Kenzie & Roper	7 Sept. 1812	8 17 5	21 May 1834	18 6 –	690*l.* undivided.
A. J. M'Kenzie	ditto	2 15 –	– „ –	34 9 6	1,334*l.* ditto.
Thomas Martin	16 June 1822	3 17 10	22 May 1834	2 – 8	
Robert Mayne	27 July 1782	8 17 10	27 May 1834	2 19 –	
Robert Johnston	14 May 1830	49 16 7	– „ –	11 19 6	
T. Johnston	– „ –	31 14 7	1 Jan. 1835	– 4 –	

No. 2.—Return from each Official Assignee of Dividends paid by him from 1 May 1833 to 1 January 1837—*continued.*

NAMES, COMMISSIONS, AND FIATS.	Date of Commissions and Fiats.	Amount of Dividend ordered to be paid.	Date of Commissioners' Order for Payment of Dividend.	Amount of Allowance to Official Assignee.	REMARKS.
		£. s. d.		£. s. d.	
Thomas Goodall	2 May 1810	611 1 9	29 May 1834	19 5 3	
H. S. & E. Emanuel	2 Aug. 1833	21 12 8	30 May 1834	15 7 5	
Blair Plimpton	29 Jan. 1823	14 4 2	5 June 1834	2 10 10	
William F. How	„	74 1 6	6 June 1834	5 18 –	
Thomas Strafford	11 Dec. 1812	659 14 3	„	27 15 4	
Ditto	„	208 17 3	9 July 1834	11 6 –	
Thomas James	1 Feb. 1834	330 3 6	6 July 1834	21 18 9	
Ditto	„	12 17 –	19 Nov. 1835	– 14 2	
Colman & Lambert	2 Nov. 1816	65 8 6	11 June 1834	2 6 7	
Ditto	„	9 17 2	9 Oct. 1834	—	
T. J. Lancaster	28 Nov. 1818	12 19 2	16 June 1834	1 – –	
Forrester Kerr	– April 1816	12 17 5	„	1 1 8	
John & William Lush	8 Jan. 1816	5 13 9	16 July 1834	3 3 4	
William H. Isaacs	„	71 13 4	24 June 1834	3 10 8	
J. W. Pocock	24 Jan. 1825	248 10 6	25 June 1834	7 12 11	
John & William Lush	8 Jan. 1816	69 8 –	16 Oct. 1834	1 – –	
George Haynes	– Feb. 1834	8 4 4	30 June 1834	7 3 2	Superseded.
William Barnard	28 June 1812	373 12 10	16 July 1834	10 15 3	
Claes Grill	15 Dec. 1812	57 12 4	24 July 1834	9 3 5	
S. Rucker	12 Dec. 1820	2,264 – 2	28 July 1834	69 5 10	
Ditto	„	348 17 4	25 March 1835	9 6 10	
Claes Grill	15 Dec. 1812	279 7 11	13 Nov. 1834	8 14 4	
John Brown & Co.	„	42 1 2	3 Oct. 1834	1 4 –	
John Brown, jun.	„	116 2 9	„	3 1 9	
John Morse	„	227 5 9	„	6 9 10	
Eliz. A. Beecraft	25 March 1834	90 18 7	28 July 1834	12 18 7	
Ditto	„	158 5 6	8 July 1835	4 13 7	
Morgan & Strother	29 Oct. 1797	1,019 6 8	29 July 1834	42 13 –	
Thomas Surflen	10 Dec. 1832	1,132 8 5	10 Oct. 1834	70 15 3	
Thomas S. Pearson	6 May 1834	625 15 7	15 Oct. 1834	33 18 6	
Ditto	„	63 15 2	15 July 1835	2 8 6	
Samuel C. Boyce	21 May 1834	1,407 16 –	24 July 1834	89 18 8	
Ditto	„	143 4 3	26 March 1836	9 19 9	
James Henry Bielefeld	21 June 1834	619 7 6	29 Oct. 1834	57 10 7	
Ditto	„	343 10 7	26 July 1836	19 16 5	
Sarah Crickitt	24 Dec. 1825	899 2 7	5 Nov. 1834	2 1 –	
Daniel B. Hole	14 Jan. 1834	118 6 4	11 Nov. 1834	10 18 2	
Claes, Grill & Son	15 Dec. 1812	1,221 4 6	13 Nov. 1834	33 16 –	
Charles Tomes	27 Nov. 1823	36 17 9	25 Nov. 1834	1 1 5	
Isaac Forth	27 Sept. 1834	4,969 12 6	18 Feb. 1835	164 11 11	
Ditto	„	1,188 7 7	15 July 1835	33 4 8	
John Poulson & Co.	13 Oct. 1834	633 7 5	23 Feb. 1835	65 14 6	
Ditto	„	158 9 4	16 Dec. 1835	14 7 –	
John Poulson	„	7 14 6	23 Feb. 1835	1 1 5	
Ditto	„	42 15 3	15 Dec. 1835	1 2 1	
Donald Price	21 Oct. 1834	298 14 –	2 March 1835	26 10 4	
Henry Bonsor	27 Sept. 1834	158 7 4	4 March 1835	14 10 5	
Edward Hulme	4 May 1832	28 13 10	18 March 1835	1 17 7	
H. F. Hunt	25 Nov. 1834	493 11 –	6 April 1835	10 18 5	
J. S. Stevens	26 Nov. 1834	1,052 18 4	„	70 3 –	
Ditto	„	553 1 5	15 July 1835	31 12 8	
R. T. Scarr	3 Dec. 1834	40 8 1	8 April 1835	13 13 5	
Palmer & Bouch	– Dec. 1829	161 18 9	30 July 1834	23 10 2	
Ditto	„	738 16 1	22 April 1835	12 18 4	
J. A. Palmer	„	– 12 10	—	—	
Brown, Danson & Co.	17 Dec. 1834	15,804 11 6	27 April 1835	421 15 2	
Ditto	„	6,663 12 2	29 Aug. 1835	180 5 1	
Ditto	„	6,497 16 11	30 Nov. 1836	128 – 11	
John M'Namara	27 Jan. 1801	760 16 5	4 May 1835	48 6 –	
William Thompson	14 Sept. 1831	369 19 5	13 May 1835	14 7 9	
John Nevatt	– Jan. 1835	301 10 3	18 May 1835	28 16 11	
Edward Hannum	5 Aug. 1817	712 7 4	22 May 1835	26 12 8	
W. Ritchie & Sons	– Aug. 1816	417 19 7	26 May 1835	16 – 8	
William Emmitt	12 July 1834	1,129 14 8	„	25 16 9	
Samuel J. Taylor	24 Jan. 1835	105 1 5	1 June 1835	21 8 –	
Ditto	„	149 1 10	12 Oct. 1836	7 6 2	
Charles Sheffield	15 Dec. 1831	73 4 11	5 June 1835	7 16 1	
Henry F. Foley	4 Oct. 1834	235 7 9	„	6 12 9	
George Tuck	31 Jan. 1835	82 13 –	10 June 1835	11 15 11	
Ditto	„	239 19 3	9 Dec. 1835	8 2 4	
Copling & Wood	9 Jan. 1835	175 19 5	10 June 1835	22 6 –	
Nicholas Copling	„	82 10 –	„	2 14 –	
Thomas Wood	„	76 16 4	„	2 4 2	
Robert Collins	1 Feb. 1823	289 7 5	12 June 1835	9 3 6	
Rich. Dean	19 Feb. 1835	990 16 –	24 June 1835	52 7 1	
John Goodburn	24 Feb. 1835	276 19 5	1 July 1835	13 3 11	
Ditto	„	72 1 2	9 Dec. 1835	1 14 10	
John Penn	26 Feb. 1835	129 15 9	1 July 1835	11 5 3	
Benjamin Shirley	2 March 1835	1,036 7 1	8 July 1835	49 11 6	
J. P. Dunn	24 Dec. 1834	3,626 2 7	15 July 1835	98 14 –	
Crickitts & Co.	24 Dec. 1825	3,123 14 5	17 July 1835	192 2 2	
R A. Crickitt	„	58 10 10	—	—	
J. P. Dunn	24 Dec. 1834	922 12 1	30 June 1836	37 19 5	
Lock Binney	27 April 1835	376 – 7	28 Aug. 1835	74 9 5	
Ditto	„	292 4 3	3 Dec. 1835	30 6 10	
Ditto	„	438 12 11	23 March 1836	25 8 7	
William Binney, Stroud	1 May 1835	374 – –	4 Nov. 1835	25 6 7	
Mary Ann Phillips	27 Jan. 1835	118 2 3	16 Dec. 1835	15 6 –	
Thomas Busby	3 June 1835	150 – 7	13 Nov. 1835	15 3 7	
Ditto	„	2 5 9	6 April 1836	– 3 –	

(*continued.*)

No. 2.—Return from each Official Assignee of Dividends paid by him from 1 May 1833 to 1 January 1837—*continued.*

NAMES, COMMISSIONS, AND FIATS.	Date of Commissions and Fiats.	Amount of Dividend ordered to be paid.	Date of Commissioners' Order for payment of Dividend.	Amount of Allowance to Official Assignee.	REMARKS.
		£. s. d.		£. s. d.	
H. R. Plair	16 Nov. 1833	710 11 10	2 Dec. 1835	29 19 9	
Edmund Fairbrother	3 July 1835	163 17 3	15 Dec. 1835	16 2 1	
Richard Thompson	14 July 1835	670 6 1	16 Dec. 1835	50 12 3	
G. J. Brown	22 July 1835	438 15 4	23 Dec. 1835	27 2 5	
Henry W. Wood	4 Dec. 1826	1,759 15 1	- „ -	49 11 7	
A. M. Rose	27 Jan. 1829	262 17 9	17 Feb. 1836	8 4 5	
Charles Carter	7 Nov. 1834	123 2 8	24 Feb. 1836	5 13 9	
Wm. Henry P. Hatch	27 Oct. 1834	50 10 11	22 March 1836	5 2 1	
Richard Jones	14 Nov. 1835	697 7 3	23 March 1836	35 13 6	
Henry Molyneux	7 Aug. 1835	833 5 9	29 March 1836	48 11 8	
Robert Holden	15 March 1831	6 13 1	6 April 1836	- 9 4	
Charles Sanderson	25 Nov. 1835	1,052 11 2	13 April 1836	56 13 -	
Ditto	- „ -	2,306 18 9	14 Oct. 1836	45 - 4	
John Moser	2 Jan. 1836	236 1 3	18 May 1836	21 15 10	
R. R. Reinagle	3 May 1835	633 12 8	1 June 1836	35 4 1	
W. & C. Beaumont	4 Feb. 1836	1,018 16 5	15 June 1836	59 7 3	
Sparks Moline	1 Jan. 1815	475 2 3	- „ -	40 16 8	
Edward Stringer	21 Nov. 1833	129 13 -	28 June 1836	10 17 2	
William Lewis	11 Aug. 1835	238 - -	29 June 1836	20 9 2	
Christopher Keenan	12 Feb. 1836	541 8 7	29 July 1836	25 19 9	
J. H. Joyce	14 Jan. 1836	9 8 10	7 Oct. 1836	9 1 -	
Arthur Fry	7 April 1836	46 10 3	28 Oct. 1836	9 9 11	
William Forster	20 June 1810	1,093 4 6	- „ -	38 18 3	
Christopher Baker	21 Nov. 1826	852 14 10	11 Nov. 1836	25 18 9	
S. & J. Mundy	7 March 1836	6,500 13 10	9 Nov. 1836	252 10 -	
Samuel Mundy	- „ -	90 - 8	- „ -	4 16 5	
Joseph Mundy	- „ -	104 6 5	- „ -	3 15 9	
Atkins & Freeman	21 June 1836	275 18 10	30 Nov. 1836	28 4 4	
John Chapman	12 March 1836	81 13 1	14 Dec. 1836	12 11 11	

This is a perfect Return. *P. Johnson*, Official Assignee.

Return from MR. GEORGE LACKINGTON, Official Assignee.

NAMES OF BANKRUPTS.	Date when Dividend was ordered to be paid.	Amount of Dividend: Commission.	Amount of Dividend: Fiat.	AMOUNT of ALLOWANCE.
		£. s. d.	£. s. d.	
Stephen Hannum	10 April 1834	- - -	60 13 6	5 7 10
Marmaduke Thompson	24 May 1834	- - -	1,591 14 7	97 17 2
	23 June 1835	- - -	566 12 8	
John Cazenove	26 July 1834	150 6 10	- - -	25 14 7
	8 Sept. 1835	197 12 15		
	16 Dec. 1836	59 4 11		
Henry Fiander	8 Dec. 1834	- - -	30 3 5	2 16 8
Henry Fourdrinier & Sealey	29 Feb. 1836	327 10 -	- - -	12 7 8
Henry Fourdrinier	29 Feb. 1836	30 11 3		
Joseph Dillon & Alfred Steward	9 July 1833	- - -	284 9 10	25 8 1
	8 Sept. 1835	- - -	70 11 -	
Joseph Dillon (separate)	9 July 1833	- - -	125 3 9	
Alfred Steward (separate)	8 Sept. 1835	- - -	19 11 5	
Hurst, Hurst & Robinson	28 May 1833	91 6 -	- - -	531 8 9
	10 March 1834	5,113 6 9		
Hurst & Robinson	28 May 1833	3,475 5 6		
	25 July 1835	6,960 15 4		
Thomas Hurst (separate)	28 May 1833	47 9 2		
	27 Dec. 1833	6,033 15 7		
	21 April 1834	281 5 -		
John Hurst (separate)	28 May 1833	- 17 -		
	30 Jan. 1834	769 7 7		
Josh. Ogle Robinson (separate)	28 May 1833	439 12 10		
	20 Feb. 1834	243 14 11		
Richard Allen & Edward F. Maitland	30 Jan. 1834	23 18 10	- - -	9 7 6
Frederick Welch	4 July 1834	- - -	19 13 4	4 - -
John Fisher Throckmorton	18 July 1833	333 7 5	- - -	30 17 4
Thomas Nettlefold & William Reid	23 May 1833	186 15 9	- - -	7 7 0
Thomas Nettlefold (separate)	23 May 1833	73 3 6		
Thomas Merrick	11 April 1833	356 3 4	- - -	20 - -
John Tyler	12 July 1833	- - -	342 19 -	48 11 9
	22 Jan. 1835	- - -	207 10 1	
Linthorne & Jolliffe	20 May 1835	1,479 - 1	- - -	122 8 -
	15 Jan. 1836	1,056 8 8		
	15 Nov. 1836	841 2 -		
Richard Boyden Burleigh	26 Jan. 1835	190 14 -	- - -	19 10 1
Williams & Wilson	21 June 1836	3,898 2 7	- - -	180 8 4
R. H. F. Williams (separate)	21 June 1836	595 15 2		
Mayson Wilson	21 June 1836	68 3 -		
Henry Fiander	8 Dec. 1834	- - -	30 3 5	2 16 8
James Udall	17 May 1833	- - -	201 4 7	13 - -
	20 May 1834	- - -	36 - 6	
Anthony Asscreti	6 Nov. 1834	- - -	150 9 10	36 6 8
Richard Alderson	24 March 1834	- - -	313 3 1	31 11 5
	22 May 1835	- - -	7 2 10	
Richard Hamlin	12 July 1833	- - -	710 10 9	82 19 7
	26 July 1834	- - -	318 17 5	
	13 May 1836	- - -	96 9 5	

No. 2.—Return from each Official Assignee of Dividends paid by him from 1 May 1833 to 1 January 1837—*continued.*

NAMES OF BANKRUPTS.	Date when Dividend was ordered to be paid.	Amount of Dividend: Commission. £. s. d.	Amount of Dividend: Fiat. £. s. d.	Amount of Allowance. £. s. d.
Thomas Spencer	24 June 1833	143 3 2	- - -	12 6 4
William Twycross	29 Dec. 1834	- - -	572 7 9	50 9 8
	23 June 1835	- - -	180 16 8	
William Thomas Mitchell	2 April 1835	- - -	376 - 5	55 - 4
J. D. Metcalf	15 Dec. 1834	- - -	332 19 8	39 6 5
William Birch	4 June 1835	788 15 2	- - -	41 2 9
David Boyn	6 July 1833	454 9 3	- - -	40 - -
	3 May 1834	682 12 5		
Neal, Neal & Neal	18 June 1833	767 12 6	- - -	35 14 5
William Best	18 Feb. 1834	98 19 1	- - -	6 6 6
Brown, Weston & Brown	27 April 1835	26 9 3	- - -	10 - -
Thomas Morris	24 July 1833	99 2 6	—	—
William Holman	8 Dec. 1834	- - -	129 - -	14 4 2
Robert Woodward	11 May 1835	- - -	28 14 5	20 4 10
Crokat & Wilkie	11 Aug. 1835	102 12 6	- - -	5 14 5
William Barton	21 Dec. 1835	- - -	223 11 4	21 6 5
	22 Feb. 1826	- - -	50 6 10	
John Leeson	11 Feb. 1834	72 10 8	- - -	7 6 -
Barnabas Bone	20 May 1834	238 10 -	- - -	16 6 1
	15 Nov. 1835	59 12 8		
Thomas Hobson	24 May 1834	- - -	72 6 7	21 7 -
John Gibbon, the younger	12 Jan. 1835	- - -	22 14 5	13 9 6
Henry Frederick Holt	2 June 1835	- - -	94 17 -	24 18 2
Joshua Hill	20 July 1835	44 10 3	- - -	8 5 11
Charles Hale	11 Feb. 1836	4 18 6	—	—
John Abernethie	2 Feb. 1836	303 18 9	- - -	28 1 7
George Friend Fuller	5 Sept. 1835	- - -	92 18 6	5 10 7
Samuel Brady	21 Nov. 1834	- - -	802 13 3	49 16 7
Philip Allworth Carter	20 Feb. 1835	- - -	57 3 6	21 3 8
William Robert Thorn	21 Nov. 1834	- - -	933 7 7	50 - 4
William Barnfield, the younger	9 May 1836	7 12 3	—	—
John and William Jackson	20 Nov. 1834	90 11 11	- - -	18 9 2
	22 Feb. 1836	69 4 3		
Henry William Rich	25 Sept. 1835	- - -	376 - 9	48 10 8
Samuel Wells	6 July 1835	- - -	208 4 4	27 11 4
Thomas Francis Norton	19 May 1835	- - -	23 8 3	10 8 10
Thomas Grove	20 July 1835	- - -	47 6 8	12 13 3
John Smith Hutchinson	4 June 1835	- - -	77 10 3	13 2 -
John George Christ	23 July 1835	- - -	66 10 1	15 14 9
	10 Nov. 1836	- - -	40 13 10	
George Joshua	15 March 1836	- - -	956 8 5	69 11 8
Jackson and Longstaffe	6 July 1835	- - -	219 12 -	18 7 7
Arthur Ladbroke Wigan	23 July 1835	- - -	158 7 10	24 9 8
	6 June 1836	- - -	38 7 7	
William Satcher	15 June 1835	- - -	233 1 10	16 11 3
John William Pope	29 June 1835	- - -	129 7 8	18 7 4
Samuel Wells	6 July 1835	- - -	208 4 4	8 9 10
James Leonard	25 Sept. 1835	- - -	416 4 6	40 3 -
	20 June 1836	- - -	101 18 6	
George Williams	13 May 1836	- - -	27 18 11	9 12 2
William Field	14 Aug. 1835	33 3 11	—	—
William Cheetham	7 Sept. 1835	- - -	1,617 6 8	143 18 10
	15 Nov. 1836	- - -	115 7 9	
Robert John Fayrer	14 March 1836	637 12 11	- - -	32 17 -
Thomas Griffiths	8 July 1836	- - -	171 12 5	18 - 10
Charles Crokat	17 July 1835	688 19 4	- - -	21 4 5
Thomas Palmer	14 Dec. 1835	- - -	85 9 8	9 4 3
William Braithwaite	16 Nov. 1835	- - -	98 15 10	14 4 10
Shout & Nicolas	18 Nov. 1835	- - -	1,312 6 8	105 7 11
George Heywood	8 Jan. 1836	- - -	213 9 6	16 8 10
	10 Nov. 1836	- - -	66 7 -	
Joseph Nightingale	14 March 1836	- - -	78 12 6	11 16 7
Charles Henry Nicolas	14 Dec. 1835	- - -	72 19 6	3 7 4
Thomas Richards	18 Dec. 1835	258 10 8	- - -	10 10 -
Herbert Simmonds	27 March 1836	- - -	468 1 4	32 18 -
Thomas Lever	10 Nov. 1836	57 16 3	- - -	14 5 2
Joseph Veal	Feb. 1836	25 13 1	—	—
John Wright	20 June 1836	- - -	59 18 6	10 17 8
Joseph Jarmain	11 July 1836	- - -	239 9 9	27 - 11
William John Muggeridge	9 Sept. 1836	- - -	111 12 4	16 15 2
Tatchell & Clarke	27 June 1836	- - -	5,032 17 2	299 18 5
	16 Dec. 1836	- - -	977 12 9	
Samuel Clarke (separate)	16 Dec. 1836	- - -	307 19 1	14 15 8
Abernethie & Henderson	2 Feb. 1836	159 - 3	—	—
Francis Henderson	2 Feb. 1836	183 5 -	—	—
Benjamin Shout	14 Dec. 1835	- - -	53 13 11	2 9 9
William Tatchell	27 June 1836	- - -	140 19 5	5 15 6
William Miles	20 June 1836	- - -	91 12 6	13 12 11
Augustus Westley	11 July 1836	- - -	164 6 3	20 13 7
A. J. Da Cunha	22 July 1836	- - -	206 17 7	18 3 2
James Liddell	15 Nov. 1836	95 16 8	- - -	16 5 -
John Henry Skelton	14 Nov. 1836	- - -	261 18 1	26 1 4
	TOTAL £.	39,519 18 7	24,431 14 3	3,167 2 4

23 March 1837.

Geo. Lackington, Official Assignee.

No. 2.—Return from each Official Assignee of Dividends paid by him from 1 May 1833 to 1 January 1837—*continued.*

Return from MR. WILLIAM PENNELL, Official Assignee.

BANKRUPTS' NAMES.	Date of Dividend.	Amount of Dividend.	Allowance to Official Assignee.	BANKRUPTS' NAMES.	Date of Dividend.	Amount of Dividend.	Allowance to Official Assignee.
		£. s. d.	£. s. d.			£. s. d.	£. s. d.
T. G. Bayntun	6 Dec. 1836	282 12 4	15 17 –	Edward Mumford	8 July 1836	147 2 1	25 11 7
George Fowler	28 July 1836	582 3 10	56 2 5	John Nicholson	2 Dec. 1836	2,415 3 4	105 4 1
Basan & Bayntun	6 Dec. 1836	37 16 5	18 9 3	William James Potter	25 Feb 1836	483 12 –	32 1 10
W. R. Honey (separate estate)	6 Dec. 1836	10 5 9	2 10 4	Same	6 Dec. 1836	1 – 6	10 2 5
Ann Goodrick	23 June 1836	136 2 6	21 4 9	William Robertson	11 Aug. 1836	860 12 6	49 7 9
Same	6 Dec. 1836	34 19 11	7 7 2	Shott & Honey	28 Apr. 1836	304 4 5	54 2 2
William Halton	5 Jan. 1837	504 5 3	87 16 3	Same	6 Dec. 1836	128 17 9	9 17 –
Edward Hamlen	2 Dec. 1836	17 5 6	5 2 8	William Shott (separate estate)	28 Apr. 1836	28 3 11	1 7 10
H. M. Kettelwell	25 Feb. 1836	18 14 8	– 18 3	Same	6 Dec. 1836	– 17 9	– 17 4
Grant & Reid	28 Apr. 1836	267 13 –	47 5 –	Edward Staples	24 Nov. 1836	272 1 –	86 14 5
Same	8 Dec. 1836	228 2 8	21 18 –	George Strutt	12 Jan. 1837	130 11 –	24 10 7
Mason & Kettelwell	25 Feb. 1836	329 2 2	28 10 4	R. C. Shepherd	22 Dec. 1836	975 2 –	86 11 10
Same	30 June 1836	45 1 2	10 8 4	H. S. Mason (separate estate)	25 Feb. 1836	27 1 9	1 4 11

W. Pennell, Official Assignee.

Return from MR. TURQUAND, Official Assignee.

NAMES of BANKRUPTS.	Date of Commers' Order for making Dividend.	Amount of Dividend.	Allowance to Official Assignee.	NAMES of BANKRUPTS.	Date of Commers' Order for making Dividend.	Amount of Dividend.	Allowance to Official Assignee.
		£. s. d.	£. s. d.			£. s. d.	£. s. d.
Edward Hosmer	14 May 1833	439 15 6	45 – –	John Barnett	5 Aug. 1835	468 15 4	54 11 10
Joseph Jenkins	25 May 1833	111 11 –	23 13 1	Richard Kehoe	5 Aug. 1835	235 9 5	22 1 4
Henry Joyce	7 June 1833	131 5 –	27 15 11	Caleb Haynes	28 Aug. 1835	76 15 3	51 6 9
Ditto	29 July 1836	23 19 1	3 2 11	John Doyle	13 Oct. 1835	185 3 3	10 17 –
Henry & James Cazenove	7 June 1833	3,703 15 –	61 9 9	Penrice & Andrews	6 Oct. 1835	3,337 13 10	194 5 8
Ditto	18 June 1834	2,940 13 5	53 – 9	Ditto (sep. estate of J. Penrice)	6 Oct. 1835	76 4 11	7 6 11
Ditto	19 June 1835	2,873 4 1	56 11 –	Ditto (separate estate of M. Andrews.)	6 Oct. 1835	39 17 8	6 4 5
Ditto	1 Mar. 1836	5,715 15 7	117 10 5	P. & W. Squire	14 Oct. 1835	158 15 5	20 15 8
George Worth	28 June 1833	65 19 2	10 13 –	Isaac & John Burrows	28 Oct. 1835	772 14 5	117 8 9
Francis Preston	30 July 1833	733 19 –	50 11 8	Ditto	22 Aug. 1836	70 15 10	9 6 –
Robert Ferguson	2 Aug. 1833	211 8 4	16 10 5	John Carver Coates	18 Dec. 1835	143 18 11	21 – –
Jonathan Burton	16 July 1833	149 9 6	28 19 –	Charles Wood, the elder, & Charles Wood, the younger.	18 Dec. 1835	627 6 2	45 4 2
W. G. Stubley	27 Sept. 1833	192 4 11	31 6 –	Ditto (separate estate, Wood the elder.	18 Dec. 1835	37 6 10	4 2 7
Ditto	27 Mar. 1835	62 11 9	4 3 7	Ditto (separate estate, Wood the younger.	18 Dec. 1835	14 12 3	3 8 9
William Delamain	14 Jan. 1834	1,672 6 9	111 6 10	James Hutton	12 Jan. 1836	2 7 3	22 13 3
Ditto	24 Aug. 1835	227 5 2	9 3 5	J. R. Glenister	12 Feb. 1836	181 16 –	28 10 7
Edward Rawlings	14 Jan. 1834	2,166 11 3	46 2 5	Fenner & Hobson	9 Feb. 1836	302 19 4	49 7 9
Ditto	12 Dec. 1836	930 2 –	9 6 –	Charles Flight	15 Mar. 1836	958 – 4	104 4 –
George Rounthwaite	16 Jan. 1834	78 4 9	20 – 1	James Hoskins	20 July 1836	181 16 –	30 7 7
Henry Lee	11 Jan. 1834	179 6 9	37 3 6	Vorley & Watling	29 July 1836	142 4 11	50 15 8
John Sale Gadd	28 Jan. 1834	1,332 3 1	32 – 2	Thomas Clarke Harding	9 Aug. 1836	245 4 1	25 12 5
Ditto	7 June 1836	265 7 11	5 6 1	Ditto	3 Dec. 1836	56 16 9	1 14 2
William Short	30 Jan. 1834	429 14 –	21 14 6	J. L. Mortimer	29 Aug. 1836	827 6 11	41 12 2
James Pestell	3 Feb. 1834	89 4 –	15 9 8	Ditto	2 Dec. 1836	95 18 9	2 3 3
John Mannerings	6 Feb. 1834	347 12 4	41 15 6	William & Robert Dadds	4 Nov. 1836	3,732 13 –	163 19 2
John Williams	25 Mar. 1834	44 18 4	29 19 8	Ditto (separate estate, William)	4 Nov. 1836	193 11 3	10 16 –
Henry Lancaster	16 June 1834	156 7 2	18 16 7	Ditto (separate estate, Robert)	4 Nov. 1836	154 5 5	8 2 6
John Kidder	29 July 1834	195 16 7	32 3 9	Joseph Widdowson	2 Dec. 1836	172 17 9	4 12 2
John Bacon	17 Sept. 1834	167 13 7	24 18 8	Jonathan Fussell	9 Dec. 1836	716 15 8	68 16 7
John Smith	15 July 1834	191 7 3	13 16 10	John Knowles	13 Dec. 1836	234 12 9	43 11 6
James Tay	19 Sep. 1834	477 12 2	58 9 7	Fenner & Hobson	8 Aug. 1836	509 8 10	19 7 7
Ditto	19 May 1835	204 8 7	7 16 –	Ditto (separate estate of S. Hobson.)	9 Feb. 1836	12 6 11	5 7 5
James Tay	6 Dec. 1836	754 14 5	19 12 –	John Laughton	16 Aug. 1834	10 11 9	8 16 8
Henry Cazenove	24 Sep. 1834	58 6 1	15 16 9	William Church	17 Dec. 1833	389 15 8	16 12 10
John & Charles Drayton	13 Dec. 1834	803 11 7	44 9 10	John Cuthbertson	19 Aug. 1833	138 13 9	5 – –
Ditto (separate estate of John)	13 Dec. 1834	47 10 5	8 3 –	William Couchman	17 Sept. 1833	126 4 10	9 4 8
Edward Marklew	20 Dec. 1834	71 18 4	15 19 7	John Neale (separate estate of)	17 Aug. 1833	58 10 9	10 – –
John Thomas Armstrong	22 Dec. 1834	51 3 4	14 19 5	William Bourne (separate estate of)	11 Jan. 1834	1,941 1 7	43 16 2
W. E. & J. Powell	5 Jan. 1835	556 9 2	37 8 9	James Fielding Street (separate estate of.)	13 Mar. 1834	110 7 4	3 18 2
Ditto (separate estate of W. E.)	5 Jan. 1835	27 4 5	– 19 –	Street & Street	13 Mar. 1834	851 3 –	28 6 7
Ditto (ditto of John)	5 Jan. 1835	5 3 10	– 3 10	Alexander Delisser	21 June 1834	22 15 4	7 16 2
Frederick Cranwell Westley	19 Jan. 1835	1,349 8 2	191 4 9	Robert Beauchamp	4 July 1834	151 17 2	12 1 5
Ditto	29 Mar. 1836	425 6 9	25 8 2	Ledgwick & Hearne	17 Dec. 1834	271 1 8	16 19 5
Edward Osborne Smith	23 Jan. 1835	780 15 11	24 10 3	John Aldridge	22 Dec. 1834	89 5 10	10 5 1
Hutton & Lepines	31 Jan. 1835	10,801 2 7		Thomas Green	9 Aug. 1835	154 3 4	12 5 –
Ditto	10 Apr. 1835	5,086 9 9	848 – –	James Sidford	12 Jan. 1835	87 4 7	10 2 –
Ditto	31 July 1835	2,435 – 3		William & Charles Adron	12 Jan. 1835	27 2 10	7 1 4
Ditto (sep. estate of Thomas Hutton.)	7 Feb. 1835	926 3 1	27 12 7	Thomas Field	26 Jan. 1835	83 6 7	5 18 5
Ditto ditto	5 Aug. 1836	240 15 10	8 5 –	William Alexis Jarrin	14 Mar. 1835	56 18 4	9 – 5
Ditto (separate estate of H. W. Lepine)	27 Mar. 1835	1,606 10 6	38 10 –	Leathes & Bradshaw	14 Mar. 1835	1,355 4 9	42 2 2
Ditto (separate estate of C. E. Lepine)	27 Mar. 1835	204 – 10	9 6 2	Thomas Bradshaw (sep. estate of)	14 Mar. 1835	416 – 4	14 19 7
Alexander Wiseman	2 Feb. 1835	3 15 4	33 12 7	Ditto	14 April 1836	357 17 11	9 13 3
William Sadler	23 Feb. 1835	58 9 10	35 5 1	Warren & Smith	27 Mar. 1835	259 1 4	21 14 11
Charles Powell	24 Apr. 1835	376 19 –	23 7 3	William Lintott	26 May 1835	80 3 8	7 2 –
W. B. Gadbury	29 Apr. 1835	112 15 –	10 1 3	Ann Rivers (separate estate of)	19 Feb. 1836	168 6 3	7 5 10
John Henry Davy	6 May 1835	58 8 1	3 5 8	Burne, Smith & Woodgate	29 Mar. 1836	403 9 3	67 3 10
Thomas Holbrook	16 May 1835	424 7 8	26 3 2	William Boyce Clarke	31 May 1836	393 1 2	19 2 8
Stephen King	19 June 1835	52 14 8	28 – 8	William & George Bourne	28 June 1836	1,171 9 2	46 3 9
George Norfolk Goodwyn	21 July 1825	36 16 11	35 18 6	John M'Lellan	2 Aug. 1836	25 1 10	14 9 3
George Miles	1 July 1835	163 17 –	19 – 4	Littlewood & Green	23 June 1835	409 13 2	29 6 –
Richard Barnard	8 July 1835	192 3 2	17 15 3				
J. S. & W. Eveleigh	24 July 1835	1,729 17 5	85 1 1				
Ditto (sep. estate of William)	24 July 1835	92 15 3	7 15 7				

This Return I believe to be correct according to the Order.

William Turquand, Official Assignee.

No. 2.—Return from each Official Assignee of Dividends paid by him from 1 May 1833 to 1 January 1837—*continued.*

RETURN from MR. WILLIAM WHITMORE, OFFICIAL ASSIGNEE.

COMMISSIONS and FIATS under which any Dividend has been paid on and since 1 May 1833 to 1 January 1837.	Date of the Commissioners' Order for making the same.	Amount of Dividend.	Amount of Allowance made to each Official Assignee in each of such Bankruptcies.	REMARKS.
		£. s. d.	£. s. d.	
John Richard Birnie	May 1833	1,809 10 9	159 7 10	
Samuel Reed	June 1833	68 – –	14 1 2	
George Underwood	"	1,294 13 9	34 12 9	
Campbell, Bowden, Collings & Maingy	"	8,640 4 9	96 4 –	
Charles Campbell (separate estate)	"	1,569 6 7	25 8 10	
Thomas Parker	August 1833	109 4 –	3 3 6	
John Woollett	"	89 16 7	14 13 5	
Jacob Biddle	"	6 16 8	2 11 10	
George Duplex	September 1833	19 15 10	2 13 2	
John Clark	"	104 16 –	9 5 4	
John Moody Pontin	"	74 4 8	5 6 5	
Nicholas Charles Bochsa	"	32 1 8	6 – –	
Thomas Smith	"	181 3 9	12 14 9	
Alexander Norton	"	719 14 10	40 19 –	
William Marshall	"	363 10 8	11 14 –	
John A. Harvey	"	345 10 6	24 14 2	
George Hearn	"	251 15 –	29 6 4	
Anthony Haviside	October 1833	1,351 13 7	29 13 –	
Joseph Ivan Winstanley	December 1833	504 19 5	26 17 9	
William George Clover	"	31 4 8	11 13 8	
William Butt	"	48 13 2	9 13 5	
Spitta, Molling & Co.	January 1834	2,221 16 –	80 19 10	
John Lucas	February 1834	1,384 8 1	53 – 4	
Thomas Hemings	"	194 15 6	20 9 3	
William Joseph Davis	"	83 17 2	8 2 3	
Joshua Robinson	"	364 11 6	11 14 9	
Henry Causer Ensell	"	310 17 8	39 18 6	
William Gilpin	"	2,975 10 1	103 1 8	
Sir George Harnage, bart.	March 1834	465 8 –	7 15 7	
Southey & Southey	"	580 14 5	38 12 10	
William & George Nichols	"	236 – 6	108 12 1	
Roberts & Woolfe	April 1834	152 14 10	14 2 6	
James Roberts (separate estate)	"	66 2 4	6 7 9	
Campbell, Collings & Maingy	"	5,473 – 4	68 – 8	
Davies & Morris	May 1834	27 8 10	11 12 1	
Charles Mill	"	60 1 5	8 12 11	
Henry Richard Kirkman	"	45 17 8	11 7 1	
Jesse Lane	"	89 12 9	24 2 7	
John Fryer Smallman	"	84 13 1	10 7 8	
Charles Campbell (separate estate)	June 1834	5,350 – 4	57 17 –	
Robert Jennings	"	1,966 1 7	37 4 5	
Cooper & Reader	"	319 9 10	12 18 4	
John Jameson	"	4 12 8	2 3 11	
George Betts	July 1834	156 2 11	31 8 1	
Philip Youngman	August 1834	752 14 7	57 7 10	
Albert Schloss	"	388 5 9	48 13 7	
George Adnam	"	83 12 –	18 6 –	
Sarah E. James (separate estate)	September 1834	15 18 11	18 1 9	
Joan Clarkson	"	89 – 2	5 9 11	
Robert H. Day (separate estate)	December 1834	992 2 11	35 5 7	
George Baker	"	423 18 6	32 14 –	
John Pim (separate estate)	"	120 8 8	7 17 10	
William Timson	"	355 3 –	31 16 9	
Francis Alven	"	817 – 2	94 17 4	
Morris & Morris	"	115 5 –	30 2 4	
Joseph Pim (separate estate)	"	818 15 8	25 19 4	
John & Joseph Pim	"	4,749 6 8	155 12 2	
John Dubois (separate estate)	"	14 8 9	2 10 1	
Edward Dubois (separate estate)	"	21 12 6	2 9 11	
Henry Pembroke	"	1,464 9 –	102 4 8	
Thomas Shadrake, jun.	January 1835	78 18 9	25 13 8	
William Morris (separate estate)	"	94 7 4	5 18 –	
William Henry Morris (separate estate)	"	3 19 3	3 2 6	
Joshua Robinson	"	163 – 8	2 7 9	
William Miers (separate estate)	"	27 11 4	7 16 11	
William Day	"	73 16 3	3 2 3	
Marmaduke Wake	"	15 16 8	19 2 5	
Day & Day	"	31 11 4	3 4 11	
William Blunden	"	52 18 11	6 16 2	
William Orton Attree	February 1835	363 1 4	41 7 8	
John Pim (separate estate)	"	180 6 11	4 13 –	
John L. Kensington	"	378 8 –	26 3 8	

No. 2.—Return from each Official Assignee of Dividends paid by him from 1 May 1833 to 1 January 1837—*continued*.

COMMISSIONS and FIATS under which any Dividend has been paid on and since 1 May 1833 to 1 January 1837.	Date of the Commissioners' Order for making the same.	Amount of Dividend.	Amount of Allowance made to each Official Assignee in each of such Bankruptcies.	REMARKS.
		£. s. d.	£. s. d.	
John Robertson	March - 1835	868 18 7	27 15 6	
Thomas Warland	- „ -	41 1 6	29 5 6	
Richard Day (separate estate)	- „ -	886 11 11	21 7 1	
John Hay Hutchinson	- „ -	980 19 5	21 11 7	
Esther Denis (separate estate)	- „ -	375 18 2	7 13 -	
Denis, Lambert & Co.	- „ -	1,460 17 -	44 9 -	
Thomas Jones	April - 1835	165 14 7	26 14 11	
John Kendrick	- „	317 11 6	57 15 2	
John Gilbert, sen.	May - 1835	2,260 2 11	81 9 2	
George Davies	- „ -	276 13 6	53 8 10	
William Stevenson	- „ -	342 10 -	41 3 7	
Joseph Martin	June - 1835	756 15 -	69 8 -	
Daniel Wells Stephens	- „ -	328 7 -	49 18 -	
John Betts	- „ -	96 16 10	16 19 7	
Jacob Newbery	July - 1835	1,422 7 9	131 18 5	
John Lucas	- „ -	159 3 4	15 3 2	
Morris & Morris	August 1835	36 19 -	6 16 8	
John & Joseph Pim	- „ -	1,050 3 10	25 11 2	
Thomas West	- „ -	61 13 -	20 13 6	
George Armstrong	- „ -	80 8 5	10 16 -	
John Kirton	- „ -	341 4 4	26 18 -	
Scott & Tomkinson	- „ -	80 10 8	27 5 2	
William Prest (separate estate)	- „ -	569 - -	31 7 -	
John Richard Birnie	- „ -	397 7 9	34 9 5	
John Evans	November 1835	105 13 6	21 9 8	
Joseph Noble	- „ -	42 14 8	13 18 6	
Charles Bramwell	- „ -	67 10 9	16 5 3	
Richard Pullan	- „ -	111 15 1	27 2 2	
James Watson	- „ -	12 1 6	18 14 8	
John Hay Hutchinson	- „ -	98 12 9	4 9 -	
John Gilbert, sen.	- „ -	105 18 11	5 2 9	
William E. Kirkpatrick	- „ -	25 6 4	7 8 4	
Henry Causer Ensell	- „ -	564 11 -	54 10 5	
Joseph G. James	- „ -	137 2 9	30 9 1	
Benjamin White	- „ -	373 2 -	73 14 2	
Charles Everett	- „ -	1,612 7 4	133 13 -	
William Addison	- „ -	617 12 -	56 19 2	
Richard Vaughan	- „ -	370 16 -	52 17 11	
Benjamin Eagleton	December 1835	207 10 2	39 10 7	
Mary Loat	- „ -	292 5 4	40 13 11	
Coxe & Chambers	- „ -	4,641 15 8	202 13 8	
George Chambers (separate estate)	- „ -	129 - -	7 3 -	
Leonard Streate Coxe (separate estate)	- „ -	246 17 6	10 13 -	
Benjamin White	January 1836	128 3 8	4 5 -	
James Pycroft, jun.	February 1836	124 10 -	12 9 3	
Alfred Carter	- „ -	818 8 -	58 13 2	
William Swann	- „ -	220 3 -	10 13 -	
Francis Alven	- „ -	93 5 8	22 17 9	
Robert Smith, sen.	- „ -	654 17 10	33 9 1	
John Arnell	March - 1836	52 17 3	32 12 1	
John Bailey	- „ -	44 10 2	22 13 8	
Edward Sills Foster (separate estate)	- „ -	961 12 4	150 - -	- - On this Estate I paid a Dividend of 20 *s.* in the pound at the end of twenty years from the date of the commission, although, at the time of my appointment in 1833, the surviving Assignee made an affidavit that to the best of his belief there was nothing to be received except 142 *l.* 6 *s.*, which he paid over to me.
Foster & Foster	- „ -	58 7 1	- - -	
Riches Benjamin Bender	April - 1836	507 1 6	39 16 9	
Thomas R. Williams & Co.	- „ -	1,097 7 -	56 2 1	
James Thomas	- „ -	1,306 14 -	136 16 1	
William Gilpin	May - 1836	3,944 1 11	89 13 -	
Charles Theodore Kirby	- „ -	44 16 -	19 7 7	
William Mill	- „ -	51 19 -	8 17 2	
George Scott (separate estate)	June - 1836	23 7 8	5 17 6	
Robert Baker Hanson	- „ -	22 8 8	7 19 -	
Henry Knapton Cox	- „ -	864 10 -	47 17 8	
Richard Jellicoe	- „ -	2,426 7 -	106 12 5	
Richard Hays	- „ -	154 16 8	20 15 10	
John M'Creddie	July - 1836	76 17 -	17 8 -	
William Strutton	- „ -	25 13 -	12 4 2	
James Corbyn Hayward	- „ -	236 18 6	11 6 -	
John Williams	- „ -	111 18 10	38 19 -	
Henry Brown	August 1836	41 - -	21 17 -	
George Chambers (separate estate)	- „ -	29 13 11	- 12 -	
Benjamin Severn	November 1836	252 5 9	—	

No. 2.—Return from each Official Assignee of Dividends paid by him from 1 May 1833 to 1 January 1837—*continued.*

COMMISSIONS and FIATS under which any Dividend had been paid on and since 1 May 1833 to 1 January 1837.	Date of the Commissioners' Order for making the same.	Amount of Dividend.	Amount of Allowance made to each Official Assignee in each of such Bankruptcies.	REMARKS.
		£. s. d.	£. s. d.	
Windus & Windus	December 1836	2,789 16 –	237 4 2	
H. W. Windus (separate estate)	„	6 11 –	2 4 2	
A. E. Windus	„	19 5 –	2 12 –	
Thomas Henry Eve	„	107 7 –	22 14 4	
Robert Smith, sen.	„	165 9 –	3 1 9	
Coxe & Chambers	„	841 15 2	39 9 4	
George Underwood	December 1831	329 8 3	—	
William Mathews	May - 1829	81 – –	—	
John Clark	May - 1832	25 9 3	—	
Anthony Heaviside	October 1829	205 18 9	—	
Spitta, Molling & Co.	August 1828	297 18 7	—	
Meyer & Meyer	May - 1833	46 – 9	—	
John F. Smallman	January 1832	54 15 1	—	
Charles Mill	June - 1820	22 9 2	—	
Charles Everett	Nov. - 1829	113 14 3	—	
John Hutcheson	December 1831	19 17 11	4 15 –	
William Gilpin	January 1831	127 7 9	—	
Henry Richard Kirkman	March - 1831	198 4 10	—	
Burbery & Wigley	May - 1831	16 7 3	3 8 9	
John Thomas Earl	July - 1831	20 14 1	—	
Charles Thompson	January 1832	5 3 1	—	
J. J. Vallotton	August 1833	8 10 1	—	
Hawthorn & Lloyd	February 1833	66 3 2	—	
Henry R. Kirkman	March - 1831	6 5 10	—	
Denis Lambert & Co.	January 1832	196 17 9	—	
Robert Jennings	May - 1828	3 9 2	—	
Richard Pullan	January 1832	180 13 9	—	
Milligan, Robertson & Co.	September 1828	7 2 3	200 – –	- - This 200 *l.* was not received in respect of any dividend, but in respect of a large Jamaica estate of which I have had the management for the last 2½ years.
Robert Pierce Cruden	February 1828	6 16 1	3 5 8	
Thomas Lynn	May - 1825	174 14 4	—	
John M. Ardlie	April - 1830	37 12 11	—	
Samuel W. Barringer	January 1831	4 13 –	—	
Coupland & Sons	April - 1828	26 15 7	—	
Silvers & Bayson	April - 1829	40 15 9	16 – 2	
Nesbitt, Stewart & Co.	February 1803 January 1812 July - 1815 May - 1818 October 1827	1,567 9 1	24 6 9	
John Nesbitt (separate estate)	December 1817	261 3 5	9 16 8	
William Prest (separate estate)	December 1822	93 17 10	—	
Prest & Woolner	January 1823	50 6 7	31 7 –	
Mead & Macomb	June - 1827	6 5 8	– 14 8	
William Strutton	December 1831	19 11 3	—	
Leonard Hill	December 1828	35 6 10	3 5 –	
Severn, King & Co.	July - 1833	51 17 9	—	
F. B. King (separate estate)	„	23 12 7	5 – –	
William Blunden	December 1827	15 7 6	—	
John Hay Hutchinson	April - 1826	15 – –	—	
Price & Unwin	March - 1830	13 12 5	1 5 –	
Louis Gardie	November 1835	4 17 7	3 8 11	
Samuel Crawley	August 1830	5 6 10	—	
John M. Simmons	December 1830	2 15 3	—	
Matthew S. John	May - 1830	1 8 3	—	
John Searles Lade	February 1831	24 17 4	—	
William E. Kirkpatrick	January 1832	32 11 10	—	
George Armstrong	November 1816	3 5 11	—	
Edward Lodge Ogle	January 1832	17 16 2	—	
Milner & Chaplin	May - 1818	12 13 4	—	

In this statement I have complied with the Order as nearly as possible, and therefore consider I have made a perfect Return.

Wm Whitmore, Official Assignee.

—3.—

ACCOUNT from each Official Assignee of the Court of Bankruptcy of the Amount of all Sums of Money at his order or disposition, or in his hands, under every Commission and Fiat of Bankruptcy bearing date on or subsequent to 16th July 1833 to 1st February 1837 inclusive, not paid into the Bank of England to the Credit of the Accountant in Bankruptcy; with the Date when the several Sums respectively were paid into his hands.

Balances in the hands of MR. PETER HARRISS ABBOTT, Official Assignee.

BANKRUPTS' NAMES.	Date of Fiat.	Amount in hands of Official Assignee. £. s. d.	When received.
	1833:		
Charles Friend	July 18	73 15 8	29 Aug. 1836.
Samuel Notley	" 27	55 12 5	16 Jan. 1834.
Henry Robert Eyles	August 17	– 5 4	9 Jan. 1834.
William Blofield	" 28	43 3 3	20 Mar. 1834.
David Davis	Dec. 14	30 3 9	5 Mar. 1835.
William Thomas Gooding	" 20	– 3 9	9 Feb. 1836.
	1834:		
Robert Widdowfield, junior	Jan. 9	3 18 9	18 July 1834.
Robert Wilson	" 22	2 14 9	10 Dec. 1834.
John Middlemist	" 31	1 6 11	5 June 1834.
James Poynton	April 1	– 10 6	14 Aug. 1834.
James Eve	" 18	1 15 2	6 Nov. 1834.
William Mawbey	May 8	– 11 6	16 Oct. 1834.
William Tewsley	" 27	3 5 1	6 Nov. 1834.
Thomas Hunt	June 12	34 13 9	12 Feb. 1835.
Henry Prior	" 27	76 13 7	6 Nov. 1836.
William Gummow	July 11	3 4 7	12 Sept. 1834.
Richard Back	" 23	41 17 4	6 April 1835.
William Prosser, sen. and jun.	Sept. 15	– 17 8	20 Dec. 1835.
George Rivers	Oct. 24	47 3 6	14 Mar. 1835.
John Verey	Nov. 7	98 12 –	12 Oct. 1835.
Thomas Spencer	" 18	– 8 11	8 Mar. 1835.
William Roantree	" 17	6 11 4	8 Oct. 1836.
John Brown	" 29	97 3 9	2 Dec. 1836.
Samuel William Sustenance	Dec. 4	42 2 11	22 Nov. 1836.
William Broady	" 2	47 12 10	28 Mar. 1835.
Arthur Emmerson	" 22	94 – –	30 Oct. 1835.
Samuel Speight	" 31	10 3 11	23 Mar. 1835.
	1835:		
William Brown	Jan. 8	31 3 4	10 June 1835.
James Harvey	" 15	49 6 6	18 May 1835.
James Barber	" 26	82 14 9	26 April 1835.
John Thomas Ayres	Feb. 13	41 7 8	12 Feb. 1836.
John Collinson	" 23	– 12 5	11 Oct. 1836.
Jeremiah Carter	Feb. 28	87 10 –	12 Feb. 1837.
John Phillimore & Ch. Ed. Hicks	March 5	76 14 –	25 Jan. 1837.
George Baker	" 25	2 7 3	24 Mar. 1836.
Maria Arnold	" 30	14 6 9	12 Dec. 1835.
Edward Gratwick	April 3	2 3 2	11 Oct. 1835.
Edward Thornton	May 1	1 3 11	20 Oct. 1835.
Pryce Mottram	" 16	1 3 10	18 Nov. 1835.
Charles William Pratt	" 29	1 10 9	5 June 1836.
William Langley Grace	June 18	96 4 –	29 Oct. 1836.
Frederick Shepherd	" 24	– 13 7	8 Dec. 1835.
George Thomas Whitington	July 1	42 13 10	20 Sept. 1836.
John & Wm. Garrard Bowring	Dec. 1	26 15 8	16 July 1836.
Abraham Levy Lewis	" 3	1 12 7	12 Mar. 1836.
Robert William Wallis	" 19	– 5 6	3 April 1836.
	1836:		
Michael Samuel Schlesinger	Jan. 29	92 1 5	30 Aug. 1836.
George Coxe	Feb. 17	2 5 –	18 Aug. 1836.
Abraham Garcia	March 21	5 11 6	15 April 1836.
Thomas Francis Staple	" 19	87 11 4	31 Jan. 1837.
John Deeley	June 24	58 4 7	27 Jan. 1837.
William Hindley	July 18	44 2 9	13 Jan. 1837.
John Wright, jun & Geo. Lockwood	August 12	19 – 11	23 Jan. 1837.
John Mathews	Nov. 5	39 8 7	1 Feb. 1837.
Joshua Darwin Gander	Dec. 3	70 – –	ditto.
Richard Witherby	" 23	65 10 6	ditto.
	1837:		
Simon, Peter & Philip Rice	Jan. 5	67 3 8	ditto
Charles Baker	" 21	30 – –	ditto.
	1834:		
Ade, Michael & Francis Berger	Oct. 17	80 7 –	24 Mar. 1836.
	1836:		
George Pettit	Dec. 10	17 6 3	2 Jan. 1837.

Balances in the hands of MR. ALEXANDER BAYMER BELCHER, Official Assignee.

Fiat or Commission.	BANKRUPTS' NAMES.	Date of Appointment.	Sum in hands of Official Assignee. £. s. d.	Date when received.
C.	Forbes & Gregory	10 April 1834	26 – 3	19 November 1835.
F.	Joseph Hill	18 Dec. 1835	48 14 3	4 November 1836.
–	Noble & Edington	19 March 1835	28 13 5	21 November 1835.
–	Charles Bass	19 May 1835	– 1 10	25 August 1835.
–	Henry Breakwell	15 Sept. 1835	– 12 9	29 October 1836.
–	George Hewitt	11 Jan. 1836	5 9 2	19 August 1836.
–	Grant & Bell	11 July 1835	3 18 6	25 August 1835.
–	Jos. Dodd	13 May 1836	12 7 8	20 August 1836.
–	Jemima Yeoland	31 May 1836	– 4 5	10 November 1836.
–	William Gilbert	20 June 1836	12 5 5	— December 1836.
–	Thomas Edmonds	25 April 1836	1 8 8	30 August 1836.
–	Yrigoyti & Williams	14 Dec. 1835	19 5 8	from May 1836 to December 1836, in various petty receipts.
–	Thomas Latchford	5 Nov. 1833	– 13 2	24 March 1836.
C.	Hampson & Austin	5 Nov. 1835	23 8 7	1 December 1836.
F.	Thos. Isaac Dimsdale	27 Aug. 1833	30 17 –	20 July 1836.
C.	Quintin Dick	10 April 1834	17 18 5	18 August 1836.
F.	Edward Parton Hall	3 Dec. 1836	83 13 11	14 December 1836.
–	Joseph Hickley	26 July 1833	– 5 –	18 November 1833.
–	John Ingram	12 Dec. 1836	– 10 –	24 January 1836.
–	William Johnson	28 Jan. 1834	2 10 8	6 June 1834.
–	Alexander Gibson	5 Dec. 1833	1 5 2	16 October 1834.
–	Onesiphorus Atkins	22 Nov. 1833	1 18 3	20 March 1834.
–	James Dudderidge	15 Aug. 1833	4 3 11	10 November 1836.
–	J. & J. Wright	21 Jan. 1834	41 – 6	11 April 1836.
–	Edward Baines Gibbons	20 March 1834	4 1 4	15 October 1834.
–	James Darby	3 March 1836	20 1 –	10 August 1836, January 1837.
–	Ashenden & Baker	11 March 1834	6 6 8	4 November 1386.

No. 3.—Account from each Official Assignee of all Sums of Money in his hands from 16 July 1833 to 1 February 1837—*continued*.

Fiat or Commission.	BANKRUPTS' NAMES.	Date of Appointment.	Sum in hands of Official Assignee. £.	s.	d.	Date when received.
F.	Richard Heale	22 Feb. 1834	9	–	–	30 April 1834.
–	Richard Webster	12 Nov. 1836	40	–	–	24 January 1836.
C.	Peter Williams	April 1834	17	6	1	19 April 1834.
F.	Thomas Waterfield	30 March 1835	4	18	5	3 June 1836.
–	John Robinson	23 April 1834	2	6	5	27 Nov. 1834.
C.	Thomas Hacker	2 May 1834	39	9	9	15 May 1834.
–	William Denison	2 May 1834	29	9	4	23 May 1834.
F.	Benjamin Ridge	17 Nov. 1835	22	17	5	30 May 1836, from account in bankruptcy.
–	W. & S. B. Parker	9 June 1834	3	6	5	11 October 1834.
–	James Plimpton	25 June 1834	22	18	2	14 January 1836.
–	George Williamson	19 April 1834	23	11	1	from September 1834 to 30 April 1835, various petty receipts.
C.	James Annen	10 April 1834	4	6	7	25 January 1837.
F.	James Green	29 April 1834	34	18	4	25 September 1834.
–	Thomas Tapster	15 July 1834	9	2	10	23 July 1836, from account in bankruptcy.
C.	Cuthbert, Brooke & Co.	10 April 1834	48	1	5	from 10 July 1834 to 10 December 1836.
F.	George Palmer	7 July 1834	32	10	–	from 25 June 1835 to 4 January 1836, various petty receipts.
–	William Stevens, jun.	1 May 1834	31	16	11	from 11 August 1835 to 24 November 1835, various petty receipts.
–	William Dickenson	20 July 1835	2	5	1	from 10 September 1835 to 17 November 1835, various petty receipts.
–	A. L. Vogel	28 July 1834	39	9	1	18 August 1836.
–	Thomas Roberts	22 July 1834	30	–	9	25 February 1836 to 25 January 1837, various petty receipts.
C.	G. Geddes & Co.	7 Aug. 1834	3	7	11	10 December 1836.
F.	Thomas Cocking	1 Aug. 1834	16	9	9	18 December 1834 to 5 May 1835, sundry receipts.
C.	James W. Hayward	7 Aug. 1834	36	19	10	13 October 1834.
–	Samuel Buttenshaw	23 Oct. 1834	50	10	6	15 November 1336 to 11 January 1837, sundry receipts.
–	Henry Imeson	14 July 1835	2	18	2	10 December 1835, from account in bankruptcy.
–	James Somers	29 June 1835	57	2	5	13 August 1835 to 9 January 1836, various receipts.
–	Richard Hayday	19 Dec. 1833	8	9	6	9 December 1835 to 31 March 1836, various receipts.
–	François Vouthier	17 Nov. 1834	50	10	6	28 December 1836, from account in bankruptcy.
–	Robert Flaxman	31 Oct. 1834	4	7	5	7 December 1836.
–	George Simmons	18 June 1835	2	2	3	15 August 1835 to 4 January 1836, various receipts.
–	Edmund Phillips	6 Nov. 1834	12	6	8	1 December 1834.
–	William Mitchell	23 Feb. 1835	6	10	–	6 April 1835.
–	Henry Dakin	14 Nov. 1834	2	18	4	19 March 1834.
–	Joseph Rivers	11 Nov. 1834	24	16	11	7 April 1835.
–	Poole & Thomson	9 Dec. 1834	–	13	7	10 July 1835.
–	Thomas Thatcher	21 Nov. 1834	21	17	10	2 November 1835 to 18 August 1836, various receipts.
–	Bradley & Cattell	28 Nov. 1834	20	7	10	23 May 1835 to 25 Aug. 1836, various receipts.
F.	Richard Gray	29 Nov. 1834	16	10	3	18 December 1835.
C.	Robert Bent	8 April 1834	33	8	8	25 November 1834.
–	F. W. Schmaling	7 Aug. 1834	39	7	1	14 November 1834.
–	Alexander Anderson	– – –	21	17	–	31 December 1836.
–	B. & G. Maltby	8 April 1834	22	13	5	11 December 1834.
–	Battier & Zornlin	– – –	5	15	11	27 June 1835.
–	John Charles White	7 Aug. 1834	31	10	5	7 April 1835.
F.	William Rotherham	9 Jan. 1835	42	–	3	31 March 1836 to 5 October 1836.
C.	Francis Meybruck	20 Dec. 1834	42	–	7	5 January 1835.
–	Richard Dowding	7 Aug. 1834	33	4	6	29 April 1835 to 23 January 1836.
F.	H. H. Newington	30 Dec. 1834	7	16	–	8 February 1836, from account in bankruptcy.
–	J. Thomas Reeve	22 Jan. 1835	1	11	2	25 February 1836.
C.	T. P. Oakley	7 Aug. 1834	17	19	10	10 February 1835.
–	Jos. Bond	25 March 1834	30	4	8	1 Feb. 1835 to 22 June 1836.
–	John Evans	16 July 1833	31	19	5	14 March 1836 to 14 December 1836.
F.	James Boothby	24 Jan. 1835	4	18	8	31 October 1835.
–	George Clarke	7 June 1835	5	8	10	15 January 1836.
–	Joseph Oldham	30 Jan. 1835	–	14	–	31 October 1836.
–	Thomas Driver	22 Dec. 1834	39	9	9	22 February 1836.
C.	James Somervail	30 Jan. 1835	5	2	1	17 February 1835.
F.	John Hayward	7 Jan. 1835	1	1	8	7 July 1836.
–	Alexander Ritchie	13 Feb. 1835	1	2	11	14 November 1835.
–	William Gorton	16 April 1835	3	1	1	9 January 1836.
–	W. P. & W. Williams	9 March 1835	65	7	6	3 August 1835 to 11 October 1836, various petty receipts.
–	John Ford	4 April 1835	54	2	4	2 January 1837.
–	James Bulman	6 March 1835	54	6	11	17 November 1835 to 4 January 1837, various receipts.
–	J. W. Buckland	19 Sept. 1835	8	3	4	4 January 1836.
–	William Key	29 Sep. 1835	6	2	11	24 December 1836.
–	W. P. Williams	3 Dec. 1835	13	5	6	24 March 1836 to 11 May 1836, various receipts.
–	Matthew Catlin	18 Feb. 1836	11	12	4	20 December 1836.
–	William Claringbold	25 March 1836	61	7	10	22 December 1836, from account in bankruptcy.
–	Thomas Kipping	12 March 1836	7	19	2	30 August 1836.
–	Charles Rickaby	12 April 1836	67	18	10	14 July 1836 to 25 Aug. 1836, various receipts.
–	William Wiles, jun.	10 Aug. 1836	86	–	2	7 January 1837, from account in bankruptcy to disburse.
–	Benjamin Bushell King	2 Aug. 1836	22	3	–	24 January 1837.
–	Thomas Smith	4 Nov. 1836	51	6	5	14 December 1836 to 24 January 1837, various petty receipts.
–	Abercrombie & Co.	25 Nov. 1836	90	8	–	30 January 1837.
–	Thomas Pulvertoft	4 Sept. 1835	53	9	9	31 January 1837.
–	John Calthrop	28 Jan. 1836	61	6	4	7 January 1837.

Alexander Baymer Belcher.

No. 3.—Account from each Official Assignee of all Sums of Money in his hands from 16 July 1833 to 1 February 1837—*continued.*

Balances in the hands of MR. DAVID CANNAN, Official Assignee.

BANKRUPTS' NAMES.	Amount of Cash in the hands of the Official Assignee. £. s. d.	BANKRUPTS' NAMES.	Amount of Cash in the hands of the Official Assignee. £. s. d.	BANKRUPTS' NAMES.	Amount of Cash in the hands of the Official Assignee. £. s. d.
Stephen Bine	4 1 11	William Henry Boutevile	4 5 4	W. F. Ogilvy	7 1 5
John Jackson	16 8 5	George Mitchell	10 4 11	Edward Baugh in advance £.5. 18. 10.	—
Charles Humphreys	27 12 6	M. Weston	34 16 11	Thomas B. Hanks	– 4 1
J. T. P. Adams	4 16 3	W. Briggs	9 8 9	George Cooper in advance £.12. 6. 6.	—
Richard Pheney	51 8 10	J. Brown	15 19 1	John Laughton	9 13 7
Thomas Harrisson	27 17 9	J. & J. Kesteven in advance £.58. 19. 10.	—	Robert John Ayres	42 2 11
Wm. Harrison	3 9 7	J. N. Allen	13 5 6	Charles Kinder	62 10 5
Joseph Smith	50 3 –	Alexander Colvin	68 17 4	Laidlay & Turner	48 8 3
Robert Alexander	47 4 8	Thomas Anderson	43 14 10	W. Boosey	12 14 9
John S. Rains	44 12 1	John Kesterton	10 3 10	Josiah Taylor in advance £.216. 12. 7.	—
J. Jacob	32 13 4	Stratton & Secretan	8 17 5	W. Panter	26 10 –
Samuel George Leigh	58 11 4	Anthony Stratton (separate	58 1 6	John Jackson	19 11 3
Forbes & Russel	81 9 5	Robert Jay Roberts	25 3 6	Charles Wright	66 3 10
Samuel Harding	54 11 3	James Stein	8 1 10	Richard Morgan in advance £. 6. 4. 5.	—
J. Lauriere	7 16 –	J. & T. Tombs	22 9 3	Donia, Pook & Co.	9 9 8
Alexander William Mills	74 13 1	John Ebers	75 6 3	Sable Henry Jonas	87 19 6
J. Wilkinson	9 5 –	Littler, Hudson & Co.	62 15 7	Sumuel Roberts	17 3 1
Henry Jackson	68 8 11	Samuel Tipper	91 11 1	S. & S. L. Sotheby	48 11 10
Davison & Gould	1 4 11	John Morris & Son	31 10 –	S. L. Sotheby (separate estate)	3 18 –
W. P. Musgrave	2 8 11	John Morris (separate)	63 17 7	Samuel Sotheby (ditto)	17 6 6
W. H. Bullock	13 12 6	Charles Jarman	44 14 6	John Wright	5 – –
S. J. Buckingham	24 5 3	Joseph Glass	28 19 6	Thomas Folkard	45 3 2
D. Morphew	42 16 1	Joseph Harrop	36 6 11	Jonathan Nicholson	37 7 2
William Lewer	5 4 2	Thomas Wilson	15 15 1	Edwin Bryant	5 4 2
R. Gibson	40 – –	Charles Pearson in advance £.387. 3. 2.	—	P. M. A. Rougier	17 7 4
W. Jones	1 13 6	John Mealey	16 7 1	Total £.	2,802 14 6
Thomas Tullett	55 8 8	Thomas Minton	4 3 11	Less, by amount advanced on sundry estates	687 5 4
Wainwright & Co.	5 10 8	George P. Todé	59 16 1	Balance £.	2,115 9 2
John Manners	4 6 –	John Hobbs	91 – 5		
John Macleod	38 1 –	J. E. C. Bentley	12 2 6		
John C. Fuchs	61 14 6	W. E. Long	46 1 5		
Paul Beard	71 5 10	R. Clements	49 4 10		
Daniel Garsh	6 14 7	J. A. Storey	13 18 3		
J. & J. Brenchley	44 9 3				
Robert Campion	52 3 5				

In the working of Bankrupt Estates, the amount in the hands of the Official Assignee under each estate is constantly varying. It is my practice to comply as strictly as possible with the instructions of the Court of Review, by making payments into the Bank of England of all large sums when received, and of small sums when they amount under any estate to 100*l.* It is therefore impossible to state the exact date when the several sums mentioned in the foregoing account were paid into my hands.

D. Cannan.

Balances in the hands of MR. JAMES CLARK, Official Assignee.

Name of Estate.	Date.	Fiats. £. s. d.	Commission.	Overpaid.	Name of Estate.	Date.	Fiats. £. s. d.	Commission. £. s. d.	Overpaid. £. s. d.
Henry Thompson	31 Dec. 1834	63 12 3			William Rogers	27 Aug. 1836	10 13 –		
Frances Miller	22 Jan. 1836	3 – 10			Richard Hollingdale	2 Nov. 1836	80 2 4		
Charles F. Aderton	1 Jan. 1835	10 10 8			Edward Sargeant	15 Oct. 1836	9 10 11		
Samuel Burrell	30 Jan. 1836	41 10 7			John Jackson	21 Jan. 1837	28 5 10		
Thomas C. Henderson	15 Aug. 1834	4 18 5			John Snow	20 Jan. 1837	4 16 5		
James Wansell	31 Aug. 1835	20 7 6			Charles P. Chapman	9 Feb. 1837	20 1 8		
Samuel Barber	19 Nov. 1836	94 5 3			John Middleton	11 Feb. 1837	9 17 2		
Charles Waud	10 Jan. 1835	69 1 11			Christmas & Hart	2 Feb. 1837	12 2 2		
Joseph Briggs	30 Apr. 1836	19 17 1			Stephen Pontin	13 Feb. 1837	76 10 5		
Charles Walker	12 Apr. 1836	13 4 4			Robert Rolling	9 Feb. 1837	33 12 6		
Samuel King (sep. estate.)	24 June 1835	22 2 10			James Kingsley	24 Dec. 1835	8 16 5		
Joseph Wickes	8 Jan. 1836	57 12 9			Shaw & Emslie	10 Sept. 1836	– – –	39 14 9	
Thomas Curtis	31 Oct. 1836	51 15 6			John W. Shaw (sep. estate.)	9 June 1834	– – –	18 8 3	
Barrow & Vizer	19 Mar. 1836	31 9 2			Thomas Turner	9 Feb. 1837	66 10 7		
John Chandler, (sep.)	21 June 1835	55 4 1			Bryant Troughton	26 Apr. 1834	– – –	15 10 8	
John C. Emery	13 Aug. 1836	27 8 –			James Lawrence	12 Nov. 1836	– – –	92 13 8	
Frederick Webb	29 Sept. 1836	21 15 –			Joseph Graham	27 Oct. 1836	– – –	12 8 6	
Henry John Roberts	13 Aug. 1836	33 8 10			Carlin & Wilson	15 Dec. 1836	– – –	30 3 2	
Knight & Knight	14 Aug. 1835	19 15 4			Joseph Prendergrass	10 Jan. 1837	– – –	1 8 8	
William Inglis	24 Aug. 1836	44 9 –			George Lodge	9 July 1836	– – –	15 14 1	
James Justice Davis	25 June 1835	18 12 2			Thomas Brown	10 Jan. 1837	– – –	3 2 4	
Robert Cole	6 Feb. 1837	43 3 3			James Fry	28 Jan. 1837	– – –	– – –	27 2 3
Thomas Banks	11 Nov. 1835	2 10 7			James Collis	26 Feb. 1836	– – –	– – –	4 5 –
Augusta Neirinck	16 Aug. 1836	23 15 2			Edwin Cocker	10 Jan. 1837	– – –	– – –	31 2 6
Chandler & King	19 Nov. 1836	85 5 11			Thomas Matthew	25 Jan. 1837	– – –	– – –	21 19 6
William Cairns	21 Dec. 1836	78 13 3			Holl, Oswald & Hoare	26 Nov. 1836	– – –	– – –	16 4 2
Turner & Daney	29 Aug. 1836	47 12 1			Henry Powell	25 Jan. 1837	– – –	– – –	15 19 2
John Cates	23 Jan. 1837	72 12 3			Edward Cawley	19 May 1836	– – –	– – –	25 5 3
John Angold	10 June 1836	49 17 4			Thomas Price	11 Feb. 1837	– – –	– – –	56 7 9
Baker & Little	24 Jan. 1837	25 3 11			George Levi	24 Jan. 1837	– – –	– – –	162 6 –
George Green	8 Feb. 1837	51 3 1			John Millett	30 Oct. 1835	– – –	– – –	10 12 3

James Clark, Official Assignee.

No. 3.—Account from each Official Assignee of all Sums of Money in his hands from 16 July 1833 to 1 February 1837—*continued.*

Balances in the hands of MR. EDWARD EDWARDS, Official Assignee.

BANKRUPTS' NAMES.	Amount in hands of the Official Assignee the 28th Feb. 1837.	Date when the same was paid into his hands.	BANKRUPTS' NAMES.	Amount in hands of the Official Assignee the 28th Feb. 1837.	Date when the same was paid into his hands.
	£. s. d.			£. s. d.	
R. L. Laws	35 11 5	7 Apr. 1834.	A. Richter	75 17 1	18 Jan. 1837.
John Wills	2 – –	10 Nov. 1836.	O. F. Oppenheim	12 1 9	15 April 1835.
William Hort	16 3 8	23 Feb 1835.	W. Richardson	– – 1	8 Dec. 1835.
W. R. W. King	8 7 9	30 Jan. 1835.	J. F. D. Stewart	1 13 1	13 June 1835.
James Collier	5 – –	2 Nov. 1835.	James Crisp	9 14 6	27 June 1836.
John Davis	4 18 6	28 Jan. 1834.	L. Allen	36 5 –	10 Apr. 1835.
Robert Johnston	2 6 2	25 Feb. 1834.	Ann Hider	23 17 11	10 Aug. 1835.
G. F. James	12 9 8	14 Apr. 1834.	W. Spicer	11 14 8	2 Nov. 1835.
John Leech	2 5 1	9 June 1834.	T. Ramas	1 15 4	5 Sept. 1835.
John Wright, Junr	52 3 7	13 Apr. 1836.	T. Woodward	– 16 2	7 Mar. 1836.
Wooster & Son	49 8 4	7 Feb. 1837.	H. Knox, Junr	39 18 9	4 May 1836.
Henry Grimsdale	– 3 3	14 Feb. 1835.	E. Ottey, Junr	– 10 –	30 Mar. 1836.
J. H. Lemon	14 15 8	7 May 1834.	E. C. Bessell	30 6 3	26 May 1836.
Henry Fuller	11 12 6	28 June 1834.	Thomas Deane	7 9 –	22 Oct. 1835.
J. M. Connorton	10 12 8	5 Aug. 1835.	T. W. Brighton	7 11 2	9 May 1836.
W. A. Jarrin	22 14 10	24 Feb. 1835.	D. Frazer	36 18 6	23 Apr. 1836.
Thomas Hunt	– 12 6	ditto.	D. Clark	136 6 10*	15 Feb. 1837.
P. A. Ducoté	6 4 6	8 Dec. 1834.	Erichsen & Co.	29 12 6	3 Dec. 1836.
James Goren	1 3 10	16 Dec. 1836.	W. Edwards	52 12 1	2 Jan. 1837.
Thomas Hodsoll	3 16 11	27 Sept. 1834.	Caddick & Caddick	12 8 11	11 Nov. 1836.
Robert Cowan	7 9 5	17 Feb. 1835.	J. Bushnell	9 17 6	30 July 1836.
James Flint	1 19 6	26 Nov. 1834.	H. Fraser	8 16 4	9 July 1836.
Henry Case	46 12 4	11 Aug. 1836.	Henry Good	– 2 6	11 May 1836.
H. M'Intosh	12 6 7	9 Feb. 1837.	Jos. Easley	20 17 3	27 Aug. 1836.
James Blenco	1 1 –	13 June 1835.	W. B. Heazell	4 8 1	5 Jan. 1837.
George Lucas	6 11 8	22 Sept. 1834.	John Cosgrove	10 6 3	24 Oct. 1836.
Robert Elmore	6 3 4	21 Feb. 1835.	James Hooper	9 19 2	16 Dec. 1836.
William Parker	55 – 10	10 Feb 1837.	Jowett & Co.	55 11 –	28 Feb. 1837.
William Spring	1 3 10	18 July 1836.	John Savill	5 15 3	12 Oct. 1836.
Thomas Field	1 4 –	4 May 1835.	W. Pennycad	61 – 11	11 Jan. 1837.
Etches & Etches	37 – 7	26 Nov. 1836.	P. J. Bedford	14 5 6	7 Feb. 1837.
George Bell	7 2 3	25 Mar. 1835.	J. S. Massett	49 6 4	22 Feb. 1837.
George Boyer	8 7 8	13 July 1836.	F. & R. Sparrow	17 10 11	28 Feb. 1837.

* £. 46. 6. 10, part of this sum, retained for and since paid to the Solicitor.

3 April 1837. (Return perfect.) *Edward Edwards,* Official Assignee.

Balances in the hands of MR. GEORGE GIBSON, Official Assignee.

BANKRUPTS' NAMES.	Balances in hands of the Official Assignee 1 Feb. 1837.	——	BANKRUPTS' NAMES.	Balances in hands of the Official Assignee 1 Feb. 1837.	——
	£. s. d.			£. s. d.	
James Cawthron	5 1 8		John Watton	40 9 10	
C. F. Graseman	21 5 10		John Deacon	– 13 8	
Sandys & Sons	58 16 4		Richard Garrett	9 13 4	
Han. Sandys	101 12 11	£. 50 since paid in 25 February.	Parkin & Brown	172 12 1	£. 100 paid in 25 February.
W. & H. Sandys	92 7 4		W. P. Dobree	– 19 6	
William Sandys	44 19 2		Jos. H. Rowe	2 3 9	
James Scotson	4 18 –		Henry Redhead	7 5 11	
Thomas Norval	2 6 10		Samuel Strong	47 – –	
Chr. Welman	1 14 5		John Nevin	86 – 6	
William Baldwin	19 3 8		Samuel Dalby	1 – 2	
John T. Thompson	50 7 7		J. H. Jermyn	5 11 10	
William Green	104 1 –	£. 50 paid in 25 February.	Abraham Lazarus	57 1 1	
			M. Wertheim	50 10 11	
Lewis & Dutton	31 18 6		Frederick Gamble	12 9 4	
F. C. Crane	83 3 7		Benjamin Palmer	65 7 8	
Thomas R. Lewis	– 9 6		John Lowe	1 17 10	
George Houghton	6 16 9		J. T. Herken	18 7 9	
Abraham Lamert	42 8 6		Thomas Patterson	42 12 8	
M. Caldwell	59 6 2		Bailey & Simms	5 17 1	
Edward Blankley	4 18 –		Edward Simms	15 10 5	
Payne & Jones	1 – 6		Charles Orrah	1 17 5	
C. M. Payne	– 2 9		William Pissey	14 14 7	
James Jones	13 13 4		Francis Shaw	64 4 11	
Stephen Bond	11 3 –		Harriet Gimson	10 10 3	
George J. Kain	25 18 8		Richard Fleming	2 10 2	
F. S. Argent	– 4 8		William May	14 2 9	
James Turner	2 17 –		John Ablitt	79 17 7	
Charles Cowderoy	2 13 9		Stephen Ratcliffe	45 2 4	
George Green	4 17 6		John Newsom	296 14 6	£. 200 paid in 25 February.
Thomas Westley	15 6 2				
William Mason	17 2 5		Tidd & Mallandaine	34 10 3	
William Parker	48 9 7		James Duncan	14 7 7	
John Dorman	1 8 6		Alexander Elmslie	67 – 8	
George Clisby	5 2 7				

No. 3.—Account from each Official Assignee of all Sums of Money in his hands from 16 July 1833 to 1 February 1837—*continued.*

BANKRUPTS' NAMES.	Balances in hands of the Official Assignee 1 Feb. 1837.			
	£.	s.	d.	
John Ward	1,177	16	2	- - Reserved to pay a disputed Extent in aid, by order of the Creditor's Assignees, to meet their liability and mine to a Bond to the Crown for £. 3,600, which Extent has since been discharged, the amount paid into the Bank, and the Bond cancelled.
Elizabeth Cockett	50	9	4	
James Owen	406	16	1	£. 350 paid in 25 February.
John Edwards	-	14	9	
William Freeman	1	6	2	
Zoe Delcroix	78	10	11	
William Ballantyne	-	13	2	
John E. Farr	26	11	-	
James Coward	15	12	4	
Shea & Pinn	67	8	4	
F. C. L. Klingenden	68	4	3	
George A. Brown	4	18	8	
Thomas Payne	5	12	4	
M. H. Botibol	4	1	9	
William Caffall	4	3	3	
William Charrington	9	15	-	
Samuel Castleden	3	2	2	
T. G. Coningham	5	5	10	
James Cornish	-	2	4	
J. Cecil	12	8	-	
Thomas Cornish	43	6	2	
John Farmer	-	11	6	
Charles Gill	11	5	-	
Richard Gibbon	3	8	5	

BANKRUPTS' NAMES.	Balances in hands of the Official Assignee 1 Feb. 1837.		
	£.	s.	d.
Jos. Glossop	-	15	10
Charles Gregory	27	3	10
Robert Hardy	3	10	8
Henry Howard	1	-	-
James Hook	10	7	8
H. J. Hogg	13	4	6
J. & W. Hardiman	17	-	11
J. W. Hobbs	3	8	8
Charles Ingram	2	4	9
Robert Jones	1	-	7
Morhman & Kahrs	3	-	7
W. H. Main	16	2	10
Marks & Charrington	7	4	6
Edmund Marks	21	7	1
Jos. Morland	2	2	8
Stephen Morse	6	9	4
William Naylor	58	5	7
David Rankine	38	1	2
Thomas Rice	-	12	2
Richards & Harwood	1	14	1
J. & W. Slater	13	14	9
William Steel	-	10	3
John Shearcraft	12	1	5
Henry Savage	10	1	3
James Smith	28	11	2
Thomas Taylor	4	13	8
William Tipler	-	2	11
John Turner	1	1	1
Thomas Waring	6	5	1
David Davis	1	16	-
George Dean	-	3	-
R. Harris	-	12	-
W. C. Holland	-	5	5
Daniel Haybittle	1	-	11
Edward Tanner	5	3	2
George Bayley	49	17	6
John Wilson	41	2	11

To comply with the Order as to periods of Receipts and Payments involves the necessity of furnishing a most voluminous Report, and would require a current Account to be sent of every estate. I have therefore only sent the foregoing statement of Balances in hand on the 1st February 1837.

3 April 1837. *Geo. Gibson.*

Balances in the hands of MR. GEORGE JOHN GRAHAM, Official Assignee.

BANKRUPTS' NAMES.	Date when sum paid to Official Assignee. *	Amount in hand.		
		£.	s.	d.
William Austin	29 Sept. 1836	10	6	8
John Alpe	23 Jan. 1837	1	6	9
Jos. Appleton	1 Feb. 1837	9	17	9
Edward Bell	23 Oct. 1834	-	8	10
John Brown	22 Apr. 1836	-	17	10
Jos. Bottomley	19 Nov. 1836	3	3	5
Edward Cole	4 Oct. 1836	9	10	6
William Joseph Cooper	1 Feb. 1837	63	4	1
Charles & Burrows	14 May 1836	20	14	10
Joseph Cox	17 Dec. 1836	-	9	4
James Winwood Coster	30 Jan. 1837	9	5	1
Richard Carruthers	27 Jan. 1837	14	13	6
Richard Davis	14 Dec. 1836	37	3	5
Robert Elford	6 Apr. 1836	2	4	6
James Farmer	1 May 1835	6	16	2
Joseph Glover	13 May 1835	1	9	5
William Greenwood	6 Apr. 1836	14	14	7
John Griffiths	6 Aug. 1835	39	12	-
Stephen Godson	28 Jan. 1836	-	1	10
John Goldsworthy	27 June 1836	68	18	3
William Hardcastle	30 Nov. 1835	12	10	7
James Hayward	19 June 1834	3	18	1
Phoebe Harley	11 May 1836	12	2	7
John Andrew Jameson	4 Jan. 1837	41	8	9
Samuel Johnson	11 Nov. 1836	-	5	-
Samuel J. Knight	2 Mar. 1835	3	7	5
George William Lyndon	4 Aug. 1836	8	16	11
William Last	9 Aug. 1836	-	1	5
William Carter Lee	9 Sept. 1836	6	4	3
Mary Miller	6 Feb. 1836	-	6	5
J. & C. H. Metivier	14 Dec. 1836	28	9	5
Carey H. Metivier	10 June 1835	-	16	10
Arthur M'Namara	23 Dec. 1835	-	-	9
Edward M'Coy	7 Nov. 1836	38	2	10

BANKRUPTS' NAMES.	Date when sum paid to Official Assignee.	Amount in hand.		
		£.	s.	d.
Mayor & Dove	3 Nov. 1836	9	1	11
George Mayor	3 Dec. 1836	-	3	10
George Samuel Dove	11 Apr. 1836	-	3	1
Joseph Mould	1 Feb. 1837	194	15	3
Samuel Nix	6 July 1835	1	19	9
William Judson Grinsell	28 Mar. 1836	10	2	2
Bethell Norris	29 May 1835	-	16	4
John Pullen	18 Apr. 1834	2	2	3
Richard Philips	30 July 1834	4	18	6
Isaac Pemberton	17 Dec. 1836	16	13	7
William Warwick Pierce	2 Dec. 1836	25	2	5
Frederick Perkins	29 Sept. 1836	2	8	11
Myles Priest	23 Jan. 1837	17	-	10
Riddell & Buckle	17 Mar. 1835	1	2	11
Joseph Revett	31 May 1836	4	1	3
Rowed & Greenshields	23 Mar. 1836	83	7	-
Henry Rowed	31 Mar. 1836	1	3	11
John Sayre	27 Sept. 1836	2	15	11
Thomas Smith	14 May 1834	2	4	4
John Smith	4 Aug. 1834	1	3	3
Thomas William Sharland	22 Apr. 1836	11	9	1
Francis Stockwell	3 Aug. 1836	-	-	11
John Thompson	28 July 1835	-	-	1
Nathaniel & Samuel Tuffnell	4 Jan. 1837	64	14	2
Samuel Tuffnell	3 Dec. 1835	-	4	7
Townshend & Brown	27 Jan. 1837	11	12	3
William Townshend	9 Dec. 1836	4	14	10
William Brown	ditto.	61	12	7
Joshua Vollans	19 Mar 1835	10	12	4
Wilson & Brodribb	7 Jan. 1837	45	8	8
John Wade	22 Dec. 1836	6	12	2
William T. Weston	27 Jan. 1837	4	2	4
Charles George Webb	23 Jan. 1837	-	11	2
		£.	1,074	11 7

* The Balances in my hands result from keeping the accounts in this way; viz. I receive all sums due to each estate, and pay them over to the Accountant, in Bankruptcy when they amount to 100 *l.*, and frequently when they amount to less. The date I have given is that on which I received the last sum.

(This Return is perfect.) *Geo. J. Graham.*

No. 3.—Account from each Official Assignee of all Sums of Money in his hands from 16 July 1833 to 1 February 1837—*continued.*

Balances in the hands of MR. GEORGE GREEN, Official Assignee.

NAMES of BANKRUPTS.	Sum advanced by the Official Assignee.	Sum in hands of the Official Assignee.	NAMES of BANKRUPTS.	Sum advanced by the Official Assignee.	Sum in hands of the Official Assignee.	NAMES of BANKRUPTS.	Sum advanced by the Official Assignee.	Sum in hands of the Official Assignee.
	£. s. d.	£. s. d.		£. s. d.	£. s. d.		£. s. d.	£. s. d.
Bernard Angle	219 12 3		John Haylmore	– –	92 4 11	J. S. Prockter	– –	52 – 2
Samuel Bates	3 – 1		William Hayward	– –	– 18 3	Walter Richardson	– –	1 3 1
Haim Benattar	– –	70 – –	John Hilton	– –	28 4 5	G. W. Roberts	– –	89 18 10
John Berry	– –	1 15 1	W. R. Holroyd	– –	22 11 7	Charles Ody Rooks	– –	1 7 8
John Boyn & Co.	1 – –		Henry Hutchinson	– –	57 9 6	Thomas Savage	– –	18 13 5
Aaron Bray	– –	14 12 8	T. & T. Jennings	– –	3 13 –	G. B. Sawyer	– –	5 11 4
Thomas Carter	– –	25 14 1	John Laing	– –	74 14 2	Robert Shaw	– –	4 7 5
Charles Coles & Son	15 – 6		T. J. Lancaster	3 4 11		Noah Slee	– –	3 16 8
Thomas Corbett	– –	1 10 –	George Langman	– –	– 6 –	James Smith, Curzon-street.	– –	61 16 9
Samuel Coxhead	– –	72 15 3	Last & Casey	– 18 7		James Smith, Portman Market.	– –	40 16 10
Samuel Danford	1 3 10		Thomas Luck	– –	38 16 11	John Smith	– –	3 5 4
Richard Davies	– –	4 – 11	Lynch & Kite	– –	69 6 8	K. W. Stephens	– –	3 10 7
William de Caux	– –	– 10 –	W. W. Mansell	– –	41 6 11	William Sturt	– –	6 6 4
Thomas Dobson	– –	1 6 8	Charles Millar	– –	6 19 2	George Topham	– –	38 15 11
Thomas Davis	– –	29 8 2	Anthony Molony	– –	7 12 –	James Tulley	4 10 11	
John Elliot	– –	21 6 2	Francis Moore, junior	– –	2 8 –	Thomas Wagstaffe	– –	– 7 10
Richard Elliott	– –	22 1 3	Thomas Nicholls	– –	1 9 7	John Wallis	– –	14 10 6
Charles Fea	– –	26 16 –	Richard Orsmond	– –	7 16 9	Robert Wilby	– –	14 10 9
Francis Glass	– –	85 4 1	John Oven	– –	1 7 6	Henry Willis	– –	– 9 9
William Gripper	9 1 5		J. G. Peacock	– –	46 12 11	Edmund Wilson	– –	64 2 8
W. J. Haimes	– –	3 6 5	John Piper	– –	1 – 9			
Joseph Hall	– –	57 11 6	M. Ann Powis	– –	3 8 6			
John Harwood	– –	16 13 –	J. & J. Priestley	– –	26 18 11			

To show how the balances have been formed, by setting forth the various receipts and payments from the 16th July 1833 to the 1st February 1837, would require a report of several pages; for during that period 5,409 receipts were issued, each of many of which was for several sums when collected by one person. —The payments to the Accountant in Bankruptcy have been made immediately after the receipt, if the amount was 100 *l.* or upwards; and as soon as small sums received under any one estate amounted to 100 *l.*, it was so paid in, and in many cases when the aggregate reached 50 *l.*

18, Aldermanbury, 3 April 1837.

George Green, Official Assignee.

Balances in the hands of MR. JAMES FOSTER GROOM, Official Assignee.

BANKRUPTS.	Balances in advance by Official Assignee.	Balances in the hands of Official Assignee.	Date.	BANKRUPTS.	Balances in advance by Official Assignee.	Balances in the hands of Official Assignee.	Date.
	£. s. d.	£. s. d.			£. s. d.	£. s. d.	
Richard Armistead	– – –	22 7 11	15 Sept. 1836.	S. B. Cook	– – –	4 1 3	30 Sept. 1834.
Thomas Atkinson	– – –	7 – 1	4 July 1835	Dorset, Johnson & Co.	6 – –	– – –	19 Jan. 1837.
John Samuel Agar	– – –	62 9 5	28 Jan. 1837.	George Drack	– – –	92 12 –	9 Dec. 1836.
William Ayling	14 14 8	– – –	8 Oct. 1836.	L. L. Deconchy	– – –	37 – 11	28 Jan. 1837.
Charles Aders	– – –	6 8 11	25 Jan. 1837.	James Dauncey	– – –	42 11 8	30 June 1834.
Alexander & Richards	11 5 2	– – –	20 Jan. 1837.	John Dickson	– – –	21 19 6	7 Nov. 1835.
William Henry Alexander	– – –	12 19 10	30 Dec. 1836.	D'Oliveira & Nephew	– – –	40 16 1	31 Mar. 1836.
				Thomas Davis	– – –	23 5 3	2 April 1834.
William Berners	22 14 6	– – –	30 Dec. 1836.	George Draper	1 – –	– – –	1 Feb. –
Lewis Augustus Bennett	178 2 3	– – –	24 Jan. 1837.	Thomas Daffurn	– – –	– 2 4	28 Jan. 1837.
Charles Barry	– – –	37 14 5	3 Dec. 1836.				
Josiah Brandon	– – –	22 2 9	11 July 1836.	John Ebers	– – –	32 4 –	23 July 1836.
Joseph Burn	– – –	13 12 5	1 June –	John Ebers (trust account)	– – –	300 – –	18 Dec. 1836.
J. F. Beland	– – –	53 12 8	15 Feb. –	H. D. Eggleton	– – –	60 7 2	28 Jan. 1837.
William Bell	– – –	36 15 10	6 July –	John Escudier	– – –	– 13 6	19 Nov. 1836.
William Barton	– – –	11 11 –	8 Oct. 1835.				
Leonard Bladon	– – –	18 6 4	31 Dec. –	Michael Fowler	23 1 6	– – –	28 Jan. 1837.
William Bath	6 8 –	– – –	12 Oct. 1836.	William Fry	– – –	62 2 6	16 Feb. 1836.
James Bateman	– – –	45 2 –	18 Feb. 1835.	Samuel Fossick	64 15 10	– – –	15 Dec. –
William Brookes	– – –	37 17 9	19 Jan. 1837.	Joseph Fry	– – –	71 10 –	16 Feb. –
William Jones Brown	– – –	71 7 5	12 Jan. –	Edward Long Fox	– – –	19 19 11	30 July –
Robert Boyle	– – –	14 19 9	21 Oct. 1836.	George W. Farmer	– – –	112 3 8	20 Jan. 1837.
Charles Ball	– – –	2 14 2	6 Aug. 1835.	William Fincher	– – –	– 19 9	10 April 1835.
W. J. Bowser	– – –	20 12 8	28 Oct. 1836.	Fry & Chapman	– – –	97 2 9	29 Dec. 1836.
William Barnes	– – –	2 13 3	28 June 1834.	David Farrow	– – –	– 16 1	1 June 1835.
				Thomas Freethy	– – –	– 13 –	14 April 1834.
Robert Crafton	6 1 5	– – –	26 Dec. 1836.	Edmund Foster	– – –	2 3 10	9 Sept. 1835.
Andrew James Cumming	– – –	61 3 7	9 July –	Henry Fletcher	– – –	– 10 –	29 June 1836.
J. Carrington	– – –	11 9 6	30 Nov. 1833.				
Chambers & Son	– – –	232 11 8	28 Jan. 1837.	Thomas Augustus Gay	– – –	50 – –	25 Jan. 1837.
M. H. L. G. Colnaghi	9 18 11	– – –	20 Jan. –	Louis Gardie	– 19 –	– – –	29 June 1836.
J. G. C. Chamberlain	– – –	1 – –	7 Jan. 1836.	Thomas Gillespie	– – –	21 7 4	19 Jan. 1836.
Crafton & Colson	– – –	66 2 5	30 Nov. 1836.	John Goulding	– – –	22 6 9	11 Aug. –
James Cook	– – –	20 12 –	10 Sept. 1834.	James Garnet	– 7 –	– – –	14 March –
Clugston & Chapman	– – –	81 7 2	6 June 1836.				
Stephen Cox	– – –	13 1 4	2 Dec. –	S. B. Hemmer	– – –	5 – 4	18 Oct. –
James Coltman	– – –	32 11 8	19 Jan. 1837.	Heylyn & Connop	– – –	18 2 11	1 May 1833.
William Croggon	20 8 –	– – –	29 April 1835.	Hood & Son	– – –	26 11 9	1 Jan. 1835.
N. Le Cheminant	– – –	8 14 4	12 July 1834.	Howard & Gibbs	– – –	82 8 4	18 Nov. 1836.
Cox & Hersch	– – –	96 12 2	31 Oct. 1836	W. & J. Holman	– – –	75 6 7	21 Nov. 1836.
C. J. Chapman	– – –	32 7 10	20 Dec. –	J. Henderson	– – –	18 15 –	23 July –
Edward Colson	4 12 3	– – –	22 Dec. –	John Hale	– – –	1 13 10	10 Dec. 1836.
J. Churchill	– – –	1 17 8	21 June 1834.	Frederick Hennell	– – –	3 10 –	10 Oct. –
Frederick Cates	– – –	4 17 1	4 Aug. –	R. Harris	– – –	2 7 11	5 Nov. 1833.

No. 3.—Account from each Official Assignee of all Sums of Money in his hands from 16 July 1833 to 1 February 1837—*continued.*

BANKRUPTS.	Balances in advance by Official Assignee. £. s. d.	Balances in the hands of Official Assignee. £. s. d.	Date.
J. Hand	- - -	1 16 10	9 Sept. 1835.
O. J. G. Hawkins	3 - -	- - -	28 Jan. 1837.
Thomas Joynson	- - -	133 1 6	10 Jan. 1837.
J. Kernott	- - -	- 3 4	21 June 1834.
A. Keickhoefer	3 2 10	- - -	21 Feb. 1834.
Hall Kerr	- - -	82 8 11	31 Jan. 1837.
Ebenezer Kent	- - -	1 13 5	5 Oct. 1836.
John Kelly	6 5 11	- - -	30 Dec. 1836.
P. F. Laporte	- - -	14 14 -	29 Sept. 1836.
William Leader	- - -	52 4 9	30 Dec. 1836.
J. P. Luke	13 16 -	- - -	5 Sept. 1834.
Luntley & Milner	- - -	71 16 5	1 May 1836.
George Lewis	- 8 6	- - -	30 Aug. 1832.
Thomas Lipsham	- - -	7 - -	31 May 1836.
Lawford & Grimsdick	- - -	25 17 5	5 July 1833.
T. Lumley	- - -	47 6 9	22 Dec. 1835.
Joseph Lowe	- - -	37 9 1	3 Sept. 1836.
William Lewis	- - -	15 11 -	26 Sept. 1836.
John Morris, jun.	- - -	5 7 9	14 Jan. 1837.
Mackinlay & Belisario	- - -	99 7 8	20 Apr. 1836.
William Matthews	9 - -	- - -	31 Oct 1833.
Alexander Mackenzie	4 11 -	- - -	16 Apr. 1835.
William Matthews	- - -	43 12 1	24 Dec. 1836.
Thomas Matthews	- - -	63 4 6	13 Jan. 1837.
J. A Molteno	- - -	26 1 6	21 Jan. 1837.
J. F M'Carthy	- - -	24 3 11	26 Jan. 1837.
W. M. G. Mores	- - -	1 15 4	30 Mar. 1835.
W. Masters	- - -	5 15 8	25 Apr. 1833.
Alfred Murray	- - -	3 10 -	20 May 1833.
William Morton	- - -	1 6 10	22 June 1835.
Montagu Newland	- - -	35 9 5	1 Feb. 1836.
William Nicholson	- - -	11 8 2	1 June 1835.
Thomas Newbould, jun.	- - -	33 8 8	14 July 1834.
James Nation	- - -	21 11 11	30 Oct. 1834.
W. C. Newport	- - -	12 4 9	21 May 1835.
Renton Nicholson	41 3 2	- - -	31 Oct. 1836.
James Newington	- - -	3 7 3	15 Aug. 1836.
Joseph Yorke Oliver	- - -	11 3 7	20 Dec. 1833.
Thomas Parnell	7 13 7	- - -	10 June 1836.
Robert Pease	49 16 -	- - -	31 Jan. 1837.
John Parkin	- - -	32 6 -	10 Mar. 1834.
Thomas & Walford Parkin	- - -	29 13 4	27 Aug. 1834.
Potts & Beloe	8 17 8	- - -	6 June 1833.
John Patton	- - -	13 7 2	19 Nov. 1836.
William Pearson	- - -	10 - -	24 Apr. 1833.
Thomas Poole	4 17 3	- - -	23 Feb. 1835.
William M. Porter	5 1 7	- - -	2 May 1834.
Thomas Phillips	- - -	10 - -	30 Sept. 1835.
George Phibbs	- - -	2 5 -	20 Jan. 1837.
John Penning	- - -	1 3 6	14 Jan. 1837.
T. O. N. Prichard	- - -	3 3 -	18 Jan. 1837.
William Pitcher	- - -	2 11 7	12 Aug. 1834.
George Peskett	- - -	6 13 4	1 May 1833.
John Pheasant	- - -	2 10 10	3 June 1834.
Parry & Underwood	- - -	2 10 10	17 Dec. 1834.
Richardson & Mansfield	- - -	20 7 3	14 May 1836.
William Ryan	- 5 -	- - -	30 July 1836.
Reed & Moojen	- - -	17 16 6	16 Aug. 1836.
George Rich	- - -	13 19 1	30 July 1836.
R. S. Roach	8 18 2	- - -	23 Dec. 1836.
R. C. Reynard	- - -	49 17 7	13 Mar. 1834.
Ross & Ogilvie	2,348 - 2	- - -	19 Nov. 1836.
John Raven	- - -	75 15 2	18 Jan. 1837.
C. B. Richards	- - -	73 - 2	10 Dec. 1836.
James Robins	- - -	87 2 2	23 Dec. 1836.
Richardson & Clark	- - -	5 8 11	28 July 1834.
Rankin, David & Co.	- - -	2 15 7	26 Apr. 1834.
James Charles Smith	- - -	69 15 4	31 Jan. 1837.
William Stewart	- - -	67 8 3	16 Nov. 1836.
Samuel M. Stable	5 3 3	- - -	2 Dec. 1836.
John Stevens	- - -	35 12 6	29 June 1835.
Scott & Bragg	- - -	42 14 6	17 Mar. 1836.
William Shoults	46 14 2	- - -	28 Jan. 1837.
T. Shaw	- - -	45 13 1	25 Apr. 1835.
J. Stackard	- 14 4	- - -	5 Dec. 1833.
J. Slater	- - -	- 16 -	15 Apr. 1834.
J. Sandford	- - -	27 9 6	7 Oct. 1836.
William Skeath	- - -	6 7 6	27 June 1835.
R. & G. Sharpley	5 15 1	- - -	1 May 1835.
Septimus Stephens	15 1 2	- - -	28 Jan. 1837.
Robert Smith	- - -	74 14 10	29 Mar. 1836.
Richard Smith	- - -	65 14 5	31 Jan. 1837.
W. B. Stuart	- - -	8 1 7	3 Jan. 1837.
R. W. Savage	2 13 4	- - -	1 Oct. 1836.
Stein, Smith & Co.	74 - 10	- - -	31 Jan. 1837.
J. Stead	- - -	1 1 9	22 Mar. 1834.
G. E. F. Schwieger	- - -	23 6 1	10 Nov. 1836.
G. Sharpley	- - -	1 1 -	26 Mar. 1835.
John Seaman	- - -	1 - 6	7 Jan. 1834.
Nevil Smart	- - -	2 10 4	29 Apr. 1834.
John & E. A. Smee	- - -	2 9 8	26 Mar. 1834.
Simon Stright	- - -	3 6 -	28 Mar. 1835.
W. Sweetman	- - -	5 3 9	26 Mar. 1834.
Thomas Smith	- - -	4 1 3	22 Feb. 1836.
J. L Siordet	- - -	1 3 9	20 Aug. 1834.
J. M. & J. L. Siordet	- - -	1 7 1	ditto.
Robert Todd	- - -	82 12 2	10 Oct. 1836.
John Tayler	- - -	31 9 7	15 Aug. 1836.
J. H. Taylor	- - -	13 6 9	1 Feb. 1834.
E. H. & T. G. Thompson	3 4 10	- - -	12 June 1833.
Tozer & Brown	- - -	31 1 10	25 Mar. 1835.
Thompson & Woods	- - -	19 13 6	14 Jan. 1836.
Robert Thomas	- - -	9 1 3	27 Dec. 1834.
Thomas Thompson	1 2 -	- - -	15 Jan. 1837.
J. Trigwell	- - -	23 17 10	9 Sept. 1835.
Henry Thompson	121 19 11	- - -	31 Jan. 1837.
W. Thomas	- 6 11	- - -	1 May 1833.
Vinson & Shoults	- - -	38 7 4	28 Dec. 1836.
J. S. Underwood	- - -	4 7 3	27 May 1834.
W. Wilson	3 - -	- - -	12 Dec. 1836.
Wyatt & Thompson	121 5 10	- - -	26 Aug. 1836.
W. Whately (first estate)	- - -	55 11 8	19 July 1836.
W. Wright	- - -	18 14 3	25 Mar. 1835.
George Wyatt	155 16 8	- - -	29 June 1836.
W. Whately (second estate)	- - -	16 1 7	31 Jan. 1837.
J. Wellford	- - -	33 14 11	22 Oct. 1835.
Elizabeth Watkins	- - -	18 7 11	9 Feb. 1835.
Charles Walker	- - -	47 14 8	7 Dec. 1836.
J. Wilkinson	6 18 2	- - -	30 Dec. 1836.
John Winch	35 4 5	- - -	5 July 1836.
A. Wildeboer	- - -	2 6 10	1 Feb. 1834.
John Wood	- - -	1 6 4	16 July 1834.
J. Watson	- - -	13 5 -	2 Mar. 1836.
Giles Wall	- 3 10	- - -	13 June 1834.
E. Whelpdale	- - -	8 4 11	5 Apr. 1834.
Robert Wiss	- - -	3 16 6	29 July 1834.
	3,484 10 1	4,836 13 1	
Deduct advances as above	- -	3,484 10 1	
Balance at my order and disposition on the 1st February 1837	-	1,352 3 -	

J. F. Groom.

No. 3.—Account from each Official Assignee of all Sums of Money in his hands from 16 July 1833 to 1 February 1837—*continued.*

BALANCES in the hands of MR. PATRICK JOHNSON, OFFICIAL ASSIGNEE.

NAMES, COMMISSIONS, AND FIATS.	Date of Commissions and Fiats.	Amount in the hands of the Official Assignee. £. s. d.	Date when Amount in hand was received.	REMARKS.
Thomas Buckell	Feb. 1834	– 5 –	29 September 1834.	
Elizabeth Ann Beecraft	25 Mar. 1834	– 11 2	3 September 1835.	
Samuel C. Boyce	21 May 1834	29 6 6	between 5 July 1836 and 1 Feb. 1837.	
John Henry Bielefeld	21 June 1834	– 4 10	6 Aug. 1836.	
Henry Bonsor	27 Sept. 1834	– 3 6	13 May 1835.	
Isaac Forth	27 Sept. 1834	86 6 11	between 5 Feb. and 26 Oct. 1836.	
John Poulson & Co.	13 Oct. 1834	28 18 –	24 February 1836.	
Ronald Price	21 Oct. 1834	11 15 5	between 25 Mar. 1835 & 14 Jan. 1836.	
Thomas Theed	12 Nov. 1834	9 14 3	4 March 1836.	
John Glover	11 Dec. 1834	– 4 8	30 November 1835.	
Copling Wood	9 Jan. 1835	2 17 4	25 January 1837.	
John Nevatt	14 Jan. 1835	27 9 9	between 18 May and 20 July 1835.	
William J. Smith	– Feb. 1835	4 16 8	7 June 1836.	
Benjamin Shirley	2 Mar. 1835	13 5 4	between 24 and 28 July 1835.	
Elizabeth Emery	6 Mar. 1832	9 19 –	9 February 1836.	
Nichols Walter	10 Apr. 1832	28 9 2	between 31 Mar. 1835 & 21 June 1836.	
Harrison Bristow	14 Nov. 1832	10 1 5	between 31 Mar. and 27 July 1835.	
Robert Topham	– Feb. 1833	1 15 –	18 and 26 May 1835.	
John Langridge	4 July 1833	5 18 4	between 26 May 1835 & 10 June 1836.	
Edward John Howard	10 June 1834	14 17 4	21 May 1835.	
Thomas Dodson	25 June 1834	62 3 1	9 March 1836.	
Edward Knowles	15 Mar. 1834	33 17 3	21 August 1835.	
Brown, Danson & Co.	17 Dec. 1834	4 10 4	24 Dec. 1836 and 7 Jan. 1837.	
William Henry P. Hatch	27 Oct. 1834	– 6 7	10 October 1836.	
Henry Francis Hunt	25 Nov. 1834	76 2 1	between 4 May 1835 and 7 May 1836.	
Richard Dean	19 Feb. 1835	16 8 –	23 and 28 January 1837.	
Lock & Benney	27 Apr. 1835	41 1 9	between 21 Apr. and 25 June 1836.	
Samuel Lock	„	9 9 –	between 2 Dec. 1835 & 7 Jan. 1836.	
Samuel Maine	30 June 1835	51 18 9	between 9 May 1836 & 2 Jan. 1837.	
Edmund Farbrother	3 July 1835	24 5 –	between 24 Dec. 1835 & 23 Jan. 1836.	
Richard Thompson	14 July 1835	13 8 2	between 18 May and 13 Sept. 1836.	
John Allan	29 July 1835	– 4 –	between 26 Nov. 1835 & 14 Jan. 1836.	
Henry Molyneux	7 Aug. 1835	32 8 4	30 November 1836.	
John Taylor	12 Apr. 1835	45 – –	14 November 1835.	
Richard Jones	14 Nov. 1835	7 9 11	between 28 May 1836 & 28 Jan. 1837.	
Jones & Halton	24 Dec. 1835	49 13 8	between 16 Jan. and 7 May 1836.	
William & Charles Beaumont	4 Feb. 1836	3 16 8	21 June and 29 August 1836.	
Christopher Keenan	12 Feb. 1836	39 3 8	between 23 Sept. and 12 Oct. 1836.	
Samuel & Jos. Mundy	7 Mar. 1836	74 16 5	12 and 31 December 1836.	
William Goodwin	26 Mar. 1836	– 4 –	14 December 1836.	
Arthur Fry	7 Apr. 1836	27 5 3	10 and 26 January 1836.	
Edward F. Grant	26 May 1836	13 11 2	31 August 1836.	
James Finlay	31 May 1836	1 2 10	between 13 Aug. & 20 Sept. 1836.	
Michael Hobling	30 Sept. 1836	12 7 8	28 November 1836.	
Thomas Scott	14 Oct. 1836	70 11 –	4 January and 1 February 1837.	
Robert W. Smart	„	4 13 –	10 November 1836.	
Stephen Couchman	18 Oct. 1836	215 19 6	between 17 and 31 January 1836	*N.B.*—£.200 of this received 31 Jan. 1836.
J. W. & G. W. Collison	„	46 16 9	between 21 Dec. 1836 & 9 Jan. 1837.	
George Jermyn	4 Nov. 1836	56 19 4	between 2 and 28 January 1835.	
Henry Tanner	2 Nov. 1836	93 9 5	26 December 1836.	
George Farr	18 Nov. 1836	242 14 2	28 January and 1 February 1837	£.200 of this paid on 2d Feb. to credit of account in Bankruptcy.
Samuel H. Ranford	26 Nov. 1836	45 5 1	29 Dec. 1836 and 13 Jan. 1837.	
Samuel Fearns	2 Dec. 1836	18 8 10	between 14 Dec. 1836 & 13 Jan. 1837.	
Henry Cooper	6 Dec. 1836	5 19 9	5 January 1837.	
Herbert Triggs	13 Dec. 1836	1 16 3	between 14 Dec. 1836 & 31 Jan. 1837.	
James J. Dickeson	21 Dec. 1836	5 2 1	between 3 and 26 January 1837.	
Samuel Thompson	28 Dec. 1836	52 7 –	23 January 1837.	

The above is a perfect Return.

P. Johnson, Official Assignee.

No. 3.—Account from each Official Assignee of all Sums of Money in his hands from 16 July 1833 to 1 February 1837—*continued.*

Balances in the hands of MR. GEORGE LACKINGTON, Official Assignee.

Date.	NAMES of BANKRUPTS.	Commission. £. s. d.	Fiat. £. s. d.	Date.	NAMES of BANKRUPTS.	Commission. £. s. d.	Fiat. £. s. d.
6 June 1836	Samuel Brown	42 19 9	—	30 Oct. 1835	S. H. Leah, sen. & jun.	4 12 10	—
10 Dec. 1836	James Jones	- - -	- 7 -	1 Nov. 1836	George Heywood	- - -	1 12 2
6 Mar. 1834	William Mason	- - -	- 3 4	15 Oct. 1836	John Sanders	47 5 3	—
12 June 1835	John Gibbon, the younger	- - -	- 9 10	8 Feb. 1836	William Bailey	- - -	1 19 8
11 May 1835	William Robert Turner	15 1 6	—	23 Sept. 1835	John Robert Le Comte	2 4 8	—
31 May 1836	George Rodwell Davidge	- - -	2 7 -	18 Jan. 1836	Peter Campbell	- - -	15 1 8
20 Aug. 1836	Henry Frederick Holt	- - -	- 4 -	9 June 1836	Josh. Nightingale	- - -	5 3 4
5 Mar. 1834	Charles Hale	21 16 3	—	26 Aug. 1836	Joseph Jarmain	- - -	15 2 2
23 July 1835	Joshua Hill	13 17 5	—	10 Nov. 1836	Thomas Lever	- 14 9	—
30 Nov. 1835	Henry Wilson	2 16 8	—	23 Feb. 1836	Joseph Veal	27 13 5	—
4 Dec. 1835	Samuel John King	6 10 4	—	14 Dec. 1836	H. Simmonds	- - -	2 7 6
20 April 1835	P. W. Carter	- - -	3 19 3	27 July 1836	Mark Bell	1 16 8	—
9 Nov. 1835	Henry Payne	- - -	16 19 9	9 Sept. 1836	W. J. Muggeridge	- - -	3 4 5
21 Nov. 1834	Samuel Brady	- - -	14 13 11	7 April 1836	J. S. Thornton	4 11 3	—
21 Nov. 1834	Wm. Robert Thorn	- - -	3 19 2	10 Mar. 1836	Thomas Harrison	2 3 9	—
27 May 1836	W. Bamfield, the younger	22 18 3	—	29 Feb. 1836	Thomas Manley	9 14 5	—
28 Nov. 1835	Phineas Isaac	- - -	15 6 -	15 Nov. 1836	James Liddell	3 - 10	—
22 Feb. 1836	John W. Jackson	3 5 1	—	20 June 1836	William Miles	- - -	1 11 -
22 Jan. 1836	Henry Wm. Rich	- - -	15 12 -	30 Jan. 1836	Tatchell & Clarke	- - -	14 3 9
2 Feb. 1835	William Eccles	- - -	24 19 -	10 Nov. 1836	Augustus Westley	- - -	16 16 8
3 Sept. 1836	John Rhodes Pidding	- - -	- 5 6	17 Aug. 1836	John Gordon	38 2 7	—
18 Nov. 1835	Samuel Wells	- - -	5 12 6	22 Mar. 1836	Thomas S. Algar	7 16 6	—
6 July 1835	Thomas Fras. Norton	- - -	5 - -	22 July 1836	A. J. Da Cunha	- - -	3 4 1
20 July 1835	Thomas Grove	- - -	2 12 8	13 Sept. 1836	T. B. Atkinson	- - -	1 16 4
23 Mar. 1835	Miller Jesse	- - -	1 2 4	9 Nov. 1836	George Henley	15 - -	—
23 Dec. 1835	Barry & Wilkinson	9 13 10	—	14 Dec. 1836	Thomas Halliday	53 9 3	—
10 Nov. 1836	John George Christ	- - -	1 10 1	21 Sept. 1836	Charles John Delvalle	- - -	2 16 11
8 Dec. 1836	John Lutzens	- 11 4	—	3 Dec. 1836	John Henry Skelton	- - -	8 12 4
9 Dec. 1834	Daniel Boulter	28 19 11	—	3 June 1836	Edward Saunders	10 16 8	—
22 June 1835	John Humphreys	- - -	1 7 1	3 Aug. 1836	Cooper Tress	23 17 -	—
4 June 1835	J. S. Hutchinson	- - -	3 3 -	9 Jan. 1837	John Marshall	25 17 11	—
7 Nov. 1835	Wilkinson & Down	- - -	21 7 7	23 July 1836	H. Hendriks	41 11 9	—
26 Aug. 1836	George Joshua	- - -	30 16 9	3 Aug. 1836	Thomas M'Kinnon	7 11 3	—
1 Nov. 1836	Arthur L. Wigan	- - -	5 11 6	3 Aug. 1836	William C. Hillier	18 17 1	—
21 Oct. 1836	Wise & Brenchley	28 15 10	—	29 July 1836	James Bowles	1 10 2	—
29 June 1836	Jackson & Longstaff	- - -	1 5 8	10 Jan. 1837	Spratley & Johnson (two estates.)	72 2 1	—
15 June 1835	William Satcher	- - -	1 - 7				
27 Feb. 1836	John William Pope	- - -	10 19 2	17 Sept. 1836	J. L. Dumont	10 19 7	—
13 May 1836	George Williams	- - -	2 13 8	23 Dec. 1836	John Holley Swan	- - -	9 11 6
10 June 1836	James Leonard	- - -	5 18 2	10 Dec. 1836	Charles Perry	- - -	2 5 1
17 June 1835	William Field	11 5 3	—	1 Oct. 1836	John White	21 4 6	—
22 Jan. 1836	John Mallett	- - -	9 15 1	27 Dec. 1836	Susan Sheppard	- - -	14 8 2
21 July 1836	Hider & Goodinge	33 8 8	—	12 Dec. 1836	C. E. Dibsdall	- - -	5 16 10
10 Oct. 1836	John Bourke Rickett	19 9 8	—	26 Jan. 1836	William & William Bailey	- - -	47 11 -
26 Sept. 1836	Kirtlan & Bruce	- - -	9 10 -	14 Nov. 1836	George Mabbs Shelley	29 17 8	—
15 Nov. 1836	William Cheetham	- - -	5 19 3	31 Jan. 1837	Richard James Adams	- - -	32 8 10
8 July 1836	Thomas Griffiths	- - -	9 19 1	28 Jan. 1837	Richard Clark Rout	- - -	18 8 -
14 Dec. 1835	Thomas Palmer	- - -	1 12 10	13 Dec. 1836	A. J. & A. Learmonth	20 10 2	—
16 Nov. 1836	W. Braithwaite	- - -	- 9 5	7 Jan. 1837	Ellen O'Reilly	- - -	9 - -
14 Mar. 1836	Robert John Fayrer	24 8 6	—				
22 Feb. 1836	William Barton	- - -	10 - 1		TOTAL £.	821 1 -	519 6 5
9 Dec. 1836	Eschke, Riesenbeck & Co.	32 - 9	—				
15 Dec. 1835	Shout & Nicolas	- - -	39 12 -				

I have claims against these several accounts for postage and petty charges, which I do not post against them until they are brought to audit. I have also other Commissions and Fiats which are indebted to me; for it frequently happens that Official Assignees are compelled to advance money before any can be collected.

23 March 1837.

Geo. Lackington, Official Assignee.

Balances in the hands of MR. WILLIAM PENNELL, Official Assignee.

NAMES of BANKRUPTS.	Balance in hand 1 Feb. 1837. £. s. d.	When received.	REMARKS.	NAMES of BANKRUPTS.	Balance in hand 1 Feb. 1837. £. s. d.	When received.	REMARKS.
Caleb Basan	50 7 3	5 July 1836		A. C. Marsh (separate estate.)	83 14 2	14 Jan. 1837	
Basan & Bayntun	- 4 4	6 Dec. 1836		Marsh & Son	176 7 4	21 Jan. 1837	- - retained to pay Premiums on Policies of Insurance.
Battier & Son	25 14 5	4 Dec. 1835					
William Buck	17 - 6	2 June 1836		Edward Mumford	1 8 5	15 Apr. 1836	
J. A. & C. Brown	44 - 3	20 Sept. 1836		Solomon Harris	89 - 1	30 Jan. 1837	
Henry Blain	10 - 5	27 Aug. 1836		Thomas Marshall	79 17 8	31 Jan. 1837	
Benjamin Brissenden	71 5 4	19 Jan. 1837		John Nicholson	18 17 -	31 Dec. 1836	
Douglas, Anderson & Co.	252 5 4	26 Jan. 1837	- - paid into the Bank of England 200 *l.* on the 4th February.	James Nickoll	93 4 -	24 Jan. 1837	
P. E. Dover	45 - 8	27 Jan. 1837		William Robertson	2 17 8	11 Aug. 1836	
George Fowler	10 4 -	18 Aug. 1836		Shott & Honey	3 7 7	6 Dec. 1836	
Alexander Gordon	1 - -	20 Sept. 1836		Edward Staples	1 12 6	22 Dec. 1836	
William Halton	71 16 11	30 Jan. 1837		George Strutt	12 9 11	29 Nov. 1836	
Edward Hamlen	7 14 5	2 Dec. 1836		D. Wright	20 - -	23 June 1836	
Grant & Reid	27 19 9	20 Oct. 1836		Williams & Crakanthorp.	52 10 11	20 Sept. 1836	
M. & W. King	64 12 1	30 Mar. 1836					

N, B.—As soon as the balance of cash in hand on any one estate exceeds 100 *l.*, a payment is made into the Bank of England to the credit of the Accountant in Bankruptcy, except under special circumstances.

W. Pennell, Official Assignee.

No. 3.—Account from each Official Assignee of all Sums of Money in his hands from 16 July 1833 to 1 February 1837—*continued.*

Balances in the hands of MR. TURQUAND, Official Assignee.

NAMES of BANKRUPTS.	Date since which the several Sums have remained in the hands of Official Assignee.	Sums of Money in the hands of the Official Assignee. £. s. d.
Henry Lee	3 Aug. 1834	11 19 5
Edward Rawling	28 Dec. 1836	9 19 1
George Bridger	30 June 1835	– 19 –
John Mannerings	13 Feb. 1836	50 4 8
George Rounthwaite	8 Mar. 1834	9 15 6
William Short	4 June 1834	3 15 6
Southall & Milnes	4 Apr. 1835	31 8 11
Sep. estate Gadd Southall.	18 Mar. 1834	80 2 6
Sep. est. W. Milnes	13 Feb. 1836	15 10 8
William Howard	7 July 1834	72 1 3
James Jay	29 Dec. 1836	2 6 10
John Kidder	25 Aug. 1835	5 8 10
Daniel Good	12 Nov. 1835	1 17 3
Rohrs & Jacob	2 Feb. 1835	17 17 10
John & Chas Drayton	29 Aug. 1835	43 9 8
Sep. estate of John Drayton.	2 Feb. 1835	1 15 6
Wm. Spencer Evans	5 Dec. 1835	32 18 6
John Barnett	15 Dec. 1836	43 16 3
John Thos. Armstrong	18 Mar. 1836	1 3 2
Powell & Powell	15 Sept. 1835	18 8 1
Vorley & Watling	31 Dec. 1836	14 19 2
Sep. est. R. K. Vorley.	24 Dec. 1836	16 19 8
Fred. Cranwell Westley	18 Aug. 1836	12 11 2
Sep. estate Thomas Hutton.	2 Nov. 1836	53 4 2
Geo. Norfolk Goodwyn	23 Oct. 1835	13 10 11
Richard Kehoe	3 Sept. 1836	1 12 10
Samuel Ashby	17 Aug. 1835	16 1 9
James Holbrook	30 May 1835	– 11 11
George Miles	6 Aug. 1835	– 19 6
Richard Barnard	8 Aug. 1835	1 3 2
Joseph Savory & William Eveleigh.	10 Nov. 1836	15 18 7
Sep. est. Joseph S. Eveleigh.	9 June 1835	62 13 9
Charles Campbell	21 Sept. 1836	13 1 –
Alexander Goodbody	1 Sept. 1835	1 19 11
Penrice & Andrew	16 Mar. 1836	81 12 7
Philip & Wm. Squire	28 Nov. 1835	– 17 6
Isaac & John Burrows	14 Jan. 1836	2 – 6
George Sternberg	18 Sept. 1835	10 6 9
John Carver Coates	28 Mar. 1836	27 2 9
Wood & Wood	6 Jan. 1837	52 10 7
George Parker	17 Feb. 1836	4 2 1
James Hutton	1 Dec. 1836	3 8 1
Fenner & Hobson	20 Dec. 1836	33 2 5
John Rolfe Glenister	11 Oct. 1836	15 – –
Gilbert Linney Hutchinson.	12 Feb. 1836	10 6 –
Thomas Bonner	30 Apr. 1836	8 7 1
Richard Noble	4 Mar. 1836	11 4 –
Charles Flight	15 Oct. 1836	12 9 2
Thomas Clough	12 May 1836	– 10 –
John Sillett	13 June 1836	8 18 9
Francis Moore, the elder.	2 Aug. 1836	15 15 7
James Hoskins	24 Aug. 1836	– 6 10
William Carter	28 June 1836	5 – –
John Lamason Mortimer.	24 Dec. 1836	– 7 11
John Peart Birley	24 Jan. 1836	41 4 –
Ernest Rapallo	12 Nov. 1836	– 12 3
Wm. & Robert Dadds	6 Jan. 1837	67 12 –
Benjamin Bensley	23 Jan. 1837	76 4 6
Jonathan Fussell	28 Jan. 1837	38 8 6
John Knowles	4 Jan. 1837	39 9 11
Horatio Nelson Harris	28 Jan. 1837	57 18 10
James Ayres	28 Dec. 1836	33 5 1
Thomas Legg	31 Jan. 1837	32 – 8
John Hinton	21 Jan. 1837	35 19 3
Charles Mayor	22 Dec. 1834	8 – 9
William Maine	11 Dec. 1834	38 12 2
George Burnby	1 Jan. 1834	39 9 6
Thomas Green	23 Mar. 1835	19 5 8
Whitehead & Whitechurch.	18 June 1836	13 7 4
Dodgson & Hartley	31 May 1836	34 11 8
Sep. estate Thomas Dodgson.	6 Feb. 1835	9 11 7
Thomas & Benjamin Capper.	4 Jan. 1834	20 – –
William Alexis Jarrin	28 Dec. 1835	– 5 2
Moses Abitbol	17 Mar. 1834	9 3 6
Charles Young	28 Jan. 1834	62 5 11
Thomas Field	20 Feb. 1835	1 1 2
Jane Sontag Tait	23 Apr. 1834	– 13 5
Brown & Coombs	25 Aug. 1836	25 16 9
Sep. est. H. Brown	15 Aug. 1835	6 18 8
Sep. est. Jas. Coombs	25 Aug. 1836	81 13 1
Warren & Smith	4 May 1835	17 12 2
William Wilson, the younger.	5 Mar. 1836	12 4 4
Leathes & Bradshaw	11 June 1835	5 8 11
Sep. estate Thomas Bradshaw.	13 June 1836	– 3 7
Ann & Thomas Rivers	8 Aug. 1836	28 2 5
J. R. de Alzedo	13 Feb. 1836	24 9 4
Richard Badnall	19 July 1834	6 2 6
Alexander Delisser	12 July 1834	8 5 9
Strickland & Strickland	30 Mar. 1836	3 17 6
Marsh, Deane & Co.	31 Jan. 1837	15 7 7
Nathaniel Rutt	25 June 1834	58 – 6
Smith & Perrin	18 Feb. 1836	8 16 6
Richard Randall	16 Nov. 1836	40 9 9
Robert & Ewing Bailie	1 July 1834	4 6 5
Thomas Berry	13 June 1835	2 14 1
William Fell	6 Aug. 1834	6 11 –
Joseph Proctor	16 July 1834	7 2 5
Gibson & Fomm	18 Mar. 1835	7 14 2
Jarvis German	13 Sept. 1834	47 4 –
William Forster	3 Mar. 1835	44 3 4
William Lintott	10 July 1835	1 6 11
William Fox	28 May 1835	52 7 10
James Hamper	15 Aug. 1835	8 7 7
Byrd Beverley	23 Dec. 1836	10 – –

The above Balances have necessarily fluctuated during the working of the several estates; but I have invariably followed the directions of the Court, by never retaining any sum exceeding 100*l.* on any of them.—This Return I believe to be correct according to the Order.

Wm. Turquand, Official Assignee.

Balances in the hands of MR. WILLIAM WHITMORE, Official Assignee.

Names of Commissions* and Fiats bearing date on or subsequent to 16 July 1833 to 1 February 1837 inclusive.	Sums of Money in the hands of the Official Assignee. £. s. d.
James Roberts & Frederick Woolfe	1 17 3
John Lucas	3 2 3
Thomas Hemings	22 11 7
George Owles	3 13 2
John Cumberlege, jun.	– 13 2
George Betts	1 4 –
Philip Youngman	– 17 3
George Adnam	5 10 10
Albert Schloss	7 12 11
John & Joseph Pim	8 2 1
Jacob Newbery	143 3 8
Henry Pembroke	19 2 8
Morris & Son	1 9 9
William Timson	41 12 9
Thomas Shadrake, jun.	2 13 9
James Watson	1 11 10
John Kendrick	20 14 11
John Gilbert, sen.	11 2 6
George Davies	8 19 5
William Stevenson	– 16 2
Joseph Martin	3 10 7
Henry Swan	11 1 5
James Thomas	26 8 8
Richard Vaughan	8 2 2
John Evans	15 – 11
Joseph G. James	46 1 7
Benjamin White	3 16 10
William Addison	11 2 10
Coxe & Chambers (separate estate)	21 17 5
Leonard J. Coxe (separate estate)	2 4 7
Benjamin Eagleton	2 3 4
Henry Robinson	50 2 5
Alfred Carter	77 4 7
John Arnell	11 6 8
Thomas S. Flude	3 4 8
Charles T. Kirby	7 2 1
Henry K. Cox	– 17 7
Richard Jellicoe	8 6 5
Richard Hays	2 5 2
John M'Creddie	– 3 2
John Williams	25 17 9
Henry Brown	2 – –
William Batten	3 14 10
John & Edward Sims	40 1 10
H. W. & A. E. Windus	115 11 6
A. E. Windus (separate estate)	– 7 1
H. W. Windus (separate estate)	– 3 –
Mordecai Parker	1 – –
Rowland Hunter	17 18 11
Peter Astley	34 18 6
John Hyatt	– 18 8
William Johnson	44 5 7
William George Docking	17 9 2
George Thomas Ferrers	67 3 8
The following Amounts are due to me:—	
Francis Alven	3 1 3
John L. Kensington	– 4 4
Robert Smith, sen.	1 – –
Williams, Coxe & Co.	3 11 8
William Bull	5 5 10
Edward Sims	39 4 10
John Sims	54 13 7
Riches B. Bender	156 4 2
Daniel Wells Stephens	12 9 10

* There are no Commissions bearing date on or subsequent to 16 July 1833 to 1 February 1837 inclusive.

Remarks.—I cannot state "the dates when the several sums respectively were paid into my hands," because the sums are balances of receipts and payments, many of which balances vary from day to day. I have always paid the balances into the hands of the Accountant in Bankruptcy when and as soon as they have amounted to 100*l.*, except from inadvertence, as will appear in the case of Jacob Newbery, and of H. W. & A. E. Windus. In the case of Jacob Newbery the balance in my hands on the 1st January last was 63*l.* 8*s.* 4*d.*, which was subsequently increased on the 5th January by the payment of a dishonoured bill for 79*l.* 15*s.* 4*d.*, which had previously been paid by me into the hands of the Accountant, but returned to me in consequence of its dishonour. In the case of H. W. & A. E. Windus, the estate had no funds in my hands on the 1st January; on the contrary, it was debtor to me 23*l.* 8*s.* 8*d.* and, after various receipts and payments, the balance became its present amount on the 21st January by payment of a dishonoured bill for 62*l.* 14*s.*, which also had been previously paid by me into the hands of the Accountant, but was returned to me in consequence of its dishonour.

Wm Whitmore, Official Assignee.

BANKRUPTCY COURT AND FIATS.

RETURNS of all Meetings under Commissions and Fiats in Bankruptcy from 1 January to 31 December 1836; of Dividends paid by each Official Assignee from 1 May 1833 to 1 January 1837; and, of all Sums of Money in the hands of each Official Assignee from 16 July 1833 to 1 February 1837.

(*Mr. Alderman Copeland.*)

Ordered, by The House of Commons, *to be Printed,*
14 *April* 1837.

[*Price* 9*d.*]

COURT OF CHANCERY.

RETURN to an Order of the Honourable The House of Commons, dated 15 February 1837;—*for*,

A RETURN of the Number of CASES which have been heard before the MASTER of the ROLLS and the VICE-CHANCELLOR upon Exceptions taken to the Master's Report between the 31st December 1831 and the 31st December 1836; distinguishing the Number of Cases in which such Exceptions have been wholly over-ruled, and the Number of Cases in which such Exceptions have been allowed wholly or in part, or in which it has been referred back to the Master to review his Report.

NUMBER OF CASES

Between the 31st December 1831 and the 31st December 1836.

MASTER OF THE ROLLS:

Exceptions wholly over-ruled	36
Exceptions allowed	33
Exceptions allowed in part	19
Referred back to the Master to review his Report	16

VICE CHANCELLOR:

Exceptions wholly over-ruled	64
Exceptions allowed	43
Exceptions allowed in part	13
Referred back to the Master to review his Report	18

J. C. Fry, Registrar.

COURT OF CHANCERY.

A RETURN of Cases which have been heard before the Master of the Rolls and the Vice-Chancellor, upon Exceptions taken to the Master's Report, between the 31st December 1831 and the 31st December 1836.

(*Mr. Pemberton.*)

Ordered, by The House of Commons, *to be Printed,*
21 *March* 1837.

COURT OF CHANCERY.

RETURN to an Order of the Honourable The House of Commons, dated 22 February 1837;—*for*,

A RETURN of the Amount of the Sums of Money paid into the Bank of England to the Credit of the Accountant General of the Court of Chancery, and placed to the Credit of "The Suitors' Fee Fund," under the Act 3 & 4 Will. IV. c. 94, in each Year since the 26th day of November 1833, (the day the Act came into operation.)

ACCOUNT of the several Sums of Money paid in each of the said Years out of the same Fund; distinguishing how much has been paid for Salaries, and how much on any other Account; specifying on what Accounts such last-mentioned Sums have been paid respectively, (as for Compensations, &c., under Sect. 48.)

ACCOUNT of the surplus Cash, Stocks and Funds, if any, which stood to the Credit of "The Suitors' Fee Fund Account" at the End of each Year, from the 26th day of November 1833, and how the same has been invested and applied; and what, if any thing, is now standing to the Credit of the "Account of Monies placed out to provide for the Officers of the High Court of Chancery." (*See* Sect. 36, 3 & 4 Will. IV. c. 94.)

ACCOUNT of the Amount paid in each of the said Years to the Clerk of the Reports for Office Copies made by him; Sect. 37.

A like ACCOUNT of the Amount paid in each of the said Years to the Clerks of the Entries respectively for Entries made by them.

A like ACCOUNT of the Amount paid in each of the said Years to the Assistant Clerk of the Clerk of the Affidavits, for Office Copies of Affidavits made by him.

A like ACCOUNT of the Amount of the Sums paid in each of the said Years to the Clerks of the Examiners respectively, for Office Copies made by them.

A like ACCOUNT of the Amount of the Sums of Money received or taken in each of the said Years by each of the Copying or Writing Clerks of the Masters in Ordinary of the said Court respectively, for Copies or Transcripts made by them; Sect. 40, 3 & 4 Will. IV. c. 94.

A RETURN from the ACCOUNTANT GENERAL of the HIGH COURT of CHANCERY to so much of an Order of the Honourable the House of Commons, dated the 22d February 1837, as can be ascertained by him.

The following Return extends beyond the 25th day of November 1836, the end of the Year mentioned and referred to in the before-recited Order, to the 1st day of March 1837, in order to show the Balance at that time standing to the credit of "The Suitors' Fee Fund Account," and "Account of Monies placed out to provide for the Officers of the High Court of Chancery."

The AMOUNT of the Sums of Money paid into the Bank of England to the Credit of the Accountant General of the Court of Chancery, and placed to the Credit of "The Suitors' Fee Fund Account," under the Act 3 & 4 of His present Majesty King WILLIAM the Fourth, c. 94, from 26 November 1833 (the day the Act came into operation), with the Proportion of the Year from the 26 November 1836 to the 25 February 1837.

	£.	s.	d.
From 26 November 1833 to 25 November 1834 - - -	53,244	17	11
From 26 November 1834 to 25 November 1835 - - -	60,114	15	3
From 26 November 1835 to 25 November 1836 - - -	60,771	6	3
From 26 November 1836 to 25 February 1837 - - -	14,583	1	4
TOTAL RECEIPTS from 26 November 1833 to 25 February 1837 - - - - £.	188,714	-	9

The ACCOUNT of the several Sums of Money paid in each of the said Years (and the Proportion of the Year from the 26th day of November 1836 to the 25th day of February 1837) out of the same Fund; distinguishing how much has been paid for Salaries, and how much on any other account; specifying on what account such last-mentioned Sums have been paid respectively, (as for Compensation, &c., under Sect. 48 of the said Act.)

		£.	s.	d.	£.	s.	d.
From 26 November 1833 to 25 November 1834 -	Salary - -	31,938	3	10			
	Compensation	16,035	10	-			
					47,973	13	10
From 26 November 1834 to 25 November 1835 -	Salary - -	31,900	-	-			
	Compensation	15,912	-	11			
	Fees returned, and Costs	198	10	-			
					48,010	10	11
From 26 November 1835 to 25 November 1836 -	Salary - -	31,900	-	-			
	Compensation	14,755	16	11			
	Fees returned	20	-	-			
					46,675	16	11
From 26 November 1836 to 25 February 1837 -	Salary - -	7,975	-	-			
	Compensation	3,572	-	-	11,547	-	-
TOTAL PAYMENTS from 26 November 1833 to 25 February 1837 - - £.					154,207	1	8

An ACCOUNT of the surplus Cash (there being no Stock or Funds) which stood to the Credit of "The Suitors' Fee Fund Account" at the end of each Year from the 26th day of November 1833 to the 25th day of November 1836, and the Proportion of the Year from the 26th day of November 1836 to the 25th February 1837, and how the same has been invested and applied.

	£.	s.	d.
Balance on the 26 November 1834 - - - - -	5,271	4	1
Balance on the 26 November 1835 - - - - -	12,104	4	4
Balance on the 26 November 1836 - - - - -	14,095	9	4
Balance on the 26 February 1837 - - - - - -	3,036	1	4
£.	34,506	19	1

£. 31,470. 17. 9. of the above Balance has been invested in the purchase of £. 34,547. 10. 4. Bank £. 3 per Cent. Consolidated Annuities, and carried to the Credit of "The Account of Monies placed out to provide for the Officers of the High Court of Chancery," leaving a Balance on "The Suitors' Fee Fund Account," after paying or providing for the Quarter's Payments for Salaries and Compensations due the 25th day of February 1837, of £. 3,036. 1. 4. cash.

ACCOUNT of what is now standing to the Credit of "The Account of Monies placed out to provide for the Officers of the High Court of Chancery," (under Sect. 36 of the said Act.)

	£.	s.	d.
Bank £. 3 per Cent. Consolidated Annuities, purchased with £. 31,470. 17. 9. surplus Cash from "The Suitors' Fee Fund Account" - - - - - - - - - - - -	34,547	10	4
Bank £. 3 per Cent. Consolidated Annuities, purchased with £. 808. 10. 2. Cash, being Dividends accrued due on part of the said Bank £. 3 per Cent. Consolidated Annuities - -	900	16	10
TOTAL now standing on the Credit of the said Account in Bank £. 3 per Cent. Annuities - - £.	35,448	7	2

The Accountant-General's Books do not enable him to make the Return directed by the remainder of the before-mentioned Order of the Honourable The House of Commons.

6 March 1837. *W. G. Adam*, A. G.

COURT OF CHANCERY.

AN ACCOUNT of Amount of SUMS paid into the BANK OF ENGLAND to the Credit of the ACCOUNTANT GENERAL of the COURT OF CHANCERY, and placed to the Credit of the Suitors' Fee Fund, &c.

(*Mr. Hume.*)

Ordered, by The House of Commons, *to be Printed,*
6 *April* 1837.

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COURT OF CHANCERY.

FURTHER RETURN to an Order of the Honourable The House of Commons, dated 22 February 1837;—*for*,

AN ACCOUNT of the Amount of the Sums of Money received or taken in each Year since the 26th day of November 1833, by each of the Copying or Writing Clerks of the Masters in Ordinary of the Court of Chancery, for Copies or Transcripts made by them; Sect. 40, 3 & 4 Will. IV. c. 94.

The RETURN of Samuel Wood, Copying Clerk in the Office of Henry Martin, Esq., one of the Masters in Ordinary of the High Court of Chancery.

	£.	s.	d.
Received for Copies and Transcripts for the Year commencing the 26th day of November 1833, (the day the Act came into operation), and ending the 26th day of November 1834	566	16	–
Ditto for the Year ending the 26th day of November 1835	641	2	–
Ditto for the Year ending the 26th day of November 1836	682	–	–

Samuel Wood, Clerk.

An ACCOUNT of the Amount of Sums received or taken in each Year since the 26th November 1833, by Thomas Drake, junior, the Junior Clerk of John Edmund Dowdeswell, Esq., one of the Masters in Ordinary of the High Court of Chancery, for Copies or Transcripts made by him.

	£.	s.	d.
From the 26th day of November 1833 to the 26th day of November 1834	833	12	6
From the 26th day of November 1834 to the 26th day of November 1835, 188,574 folios	1,178	11	10
From the 26th day of November 1835 to the 26th day of November 1836, 231,568 folios	1,447	6	–

The increase of business during the two last years arises from the vacation references in 1835, which are now nearly all disposed of; the business may therefore be expected to revert back to about the same as 1834.

The aforesaid sums are subject to disbursements for copying, transcribing and stationery.

I have three Writers in the office, and frequently employ as many as nine or ten out of the office, according to the state of business; but the average number is six; making together nine Writers regularly employed by me.

Thomas Drake, Junior.

The RETURN of Thomas Whiting, the Junior Clerk in the Office of Master Cross, of Sums received for Three Years ending the 25th day of November 1836.

	£.	s.	d.
For the Year ending the 25th day of November 1834, the sum of	510	13	7
For the Year ending the 25th day of November 1835, the sum of	540	14	11
For the Year ending the 25th day of November 1836, the sum of	630	15	10

Note.—The sums so received were subject to very considerable disbursements for stationery, and in paying two Assistants in the office and other persons employed by me out of the office, in the making of transcripts of reports, receivers', consignees' and committees' accounts; the whole of my time being necessarily occupied in the performance of the other duties of the office.

Thomas Whiting.

An ACCOUNT of the Sums of Money received in each Year since the 26th November 1833 by the Junior Clerk of the Right Honourable Lord Henley, one of the Masters in Ordinary of the High Court of Chancery, for Copies and Transcripts, under the Act 3 & 4 Will. 4, c. 94.

	£.	s.	d.
Amount received in the Year ending 26th November 1834	888	16	9
Ditto – – – ditto – – – 1835	1,096	7	9
Ditto – – – ditto – – – 1836	1,186	19	7

These sums were received at the rate of One penny half-penny per folio, and were subject to very considerable disbursements for copying, transcribing and stationery.

W. M. Slade.

An ACCOUNT of the Amount of the Sums of Money received in each Year since the 26th November 1833 by the Junior Clerk of James William Farrer, Esquire, one of the Masters in Ordinary of the High Court of Chancery, for Copies and Transcripts, at the rate of One Penny Half-penny per Folio, under the Act 3 & 4 Will. 4, c. 94, s. 40.

	£.	s.	d.
Amount received in the Year ending 26th November 1834	715	7	8
Deduct for copying, transcribing Reports and Stationery	257	3	–
£.	458	4	8
Amount received in the Year ending 26th November 1835	764	19	–
Deduct for copying, transcribing Reports and Stationery	289	2	–
£.	475	17	–
Amount received in the Year ending 26th November 1836	901	3	7½
Deduct for copying, transcribing Reports and Stationery	321	2	–
£.	580	1	7½

Mark Hewitt.

The RETURN of James Lowcock, Junior Clerk in the Office of Sir Giffin Wilson, one of the Masters of the High Court of Chancery, of the Amount of all Sums received by him for transcribing Reports and Certificates, Receivers', Consignees' and Committees' Accounts, and for Copies of all other Proceedings therein, for Three Years ending the 25th of November 1836.

[*Note.*—Out of the respective receipts mentioned below, I have made very considerable disbursements for copying, transcribing and stationery. I have constantly one, and nearly half the year two Assistants in the Office, and employ upon an average, while the office is open, six other persons out of it, in copying, &c.; all of whom are paid by myself.]

	£.	s.	d.
Received in the Year ending 25th November 1834	667	14	4
Received in the Year ending 25th November 1835	750	17	4
Received in the Year ending 25th November 1836	659	4	1½

James Lowcock.

An ACCOUNT of the Amount of Monies received by James Brown, the Junior Clerk of N. W. Senior, Esq., one of the Masters of the High Court of Chancery, for Copies and Transcripts made by him from the 11th day of June 1836 (the day of his appointment) to the 25th day of November 1836.

£. 234 – –

James Brown.

The RETURN of Richard Comfort Ward, the Junior Clerk in the Office of Master Roupell, of the Amount of Sums received for Copies of Proceedings therein, and for Transcripts of Reports and Certificates, Receivers', Consignees' and Committees' Accounts, and Duplicates thereof, for Three Years, ending the 25th day of November 1836.

	£.	s.	d.
For the Year ending the 25th day of November 1834, 210,212 folios, at One penny half-penny per folio - -	1,313	16	6
For the Year ending the 25th day of November 1835, 220,137 folios, at One penny half-penny per folio - -	1,375	17	1½
For the Year ending the 25th day of November 1836, 230,316 folios, at One-penny half-penny per folio - -	1,439	9	6

The sums so received by me were subject to very considerable disbursements for copying, transcribing and stationery. I have two Assistants in the office, and employ seven persons out of it; all of whom are paid by me.

R. C. Ward.

The RETURN of Christopher Dixon Gill, the Junior Clerk in the Office of Master Wingfield, of the Amount of Sums received for Copies of Proceedings therein, and for Transcripts of Reports and Certificates, Receivers', Consignees' and Committees' Accounts, and Duplicates thereof, for Three Years ending the 25th day of November 1836.

	£.	s.	d.
From 26th November 1833 to 26th November 1834 - - - - - - - - - -	442	11	2
From 26th November 1834 to 26th November 1835 - - - - - - - - - -	632	7	4
From 26th November 1835 to 26th November 1836 - - - - - - - - - -	681	6	7

N. B.—The above receipts are subject to deductions for copying and stationery; the whole of my time being necessarily employed in the performance of other official duties of the office.

C. D. Gill.

The RETURN of Thomas Burningham, the Copying or Writing Clerk in the Office of William Brougham, Esq., one of the Masters in Ordinary of the High Court of Chancery.

	£.	s.	d.
26th November 1833 to 26th November 1834, for Copies and Transcripts - - - - -	625	4	4
26th November 1834 to 26th November 1835, for Copies and Transcripts - - - - -	676	11	9
26th November 1835 to 26th November 1836, for Copies and Transcripts - - - - -	696	11	–

The above sums are subject to considerable disbursements for copying, transcripts and stationery.

4 April 1837.

Thomas Burningham.

205.

Ordered, by The House of Commons, *to be Printed,*
14 *April* 1837.

(*Mr. Hume.*)

COURT OF CHANCERY.

AN ACCOUNT of the Amount of Sums received by the Clerks to the Masters in Ordinary of the Court of Chancery, for Three Years from 26th November 1833.

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FIRST REPORT

OF THE

COMMITTEE

APPOINTED BY

THE LORDS COMMISSIONERS OF HIS MAJESTY'S TREASURY,

TO INQUIRE INTO THE

FEES AND EMOLUMENTS

OF

PUBLIC OFFICES.

Ordered, by The House of Commons, *to be Printed,*
23 *March* 1837.

REPORT - - - - - - - - - - - p. 5

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MINUTE of the Lords Commissioners of His Majesty's Treasury, dated 3d November 1836, appointing a Committee to inquire into the Fees and Emoluments of Public Offices, and to report thereon to their Lordships.

MY Lords advert to the Order of the House of Commons in the last Session, appointing a Select Committee for the following purpose; namely, "To inquire into the several fees, gratuities, perquisites and emoluments of every kind, the amount of each fee, the date of its first collection, and the total amount received in the last year by any person or persons in the several public offices, (courts of law excepted,) and by all public officers in the United Kingdom, for any service done, or alleged to be done, and for any patent office, commission or appointment at home and abroad; to ascertain the expense of collecting the same, and the authority under which each of those fees are demanded and collected; also how much is paid to each person, and how much for public uses, and for what purposes the same is paid and appropriated; also the amount of fixed salary, or the several salaries, every person receiving fees, or perquisites, or emoluments, receives besides the fees and perquisites; and to ascertain what measures have been adopted in the several offices respecting the reduction or abolition of fees since 25 Geo. 3, c. 19, and to report the Evidence and their observations thereon to the House." 19 February 1836.

It was subsequently stated to the House of Commons by the chairman of the Committee, that the Committee, having met, had come to the opinion that the inquiry could more effectually be made by a Commission appointed by the Government, and that, in the expectation that some steps should be taken to that effect, they had suspended their labours.

My Lords also advert to the circumstance of a Commission having been issued in the month of March last under the Great Seal, appointing certain Commissioners to inquire into the fees, perquisites and emoluments of the officers attached to His Majesty's household, and the Heralds' College, being a branch of the inquiry comprehended under the Order of the House of Commons beforementioned; and my Lords are informed that the Report of those Commissioners will shortly be laid before His Majesty.

My Lords being desirous of carrying into effect the intention of Parliament in the appointment of the Select Committee before alluded to, with respect to all the other public departments, (except the Courts of Law,) and being of opinion that the inquiry and investigation in question may be conveniently and satisfactorily made by a Committee appointed by my Lords, without the expense and delay of issuing a Commission under the Great Seal, are pleased to name the

 following

following Committee for that purpose, with full power and authority to proceed in such inquiry according to the mode which the Committee may think best suited to effect the desired purpose, reporting to my Lords the result of their inquiry at such times and in such manner as the Committee shall think proper, namely,

Robert Gordon, Esquire,
John Parker, Esquire,
George James Pennington, Esquire,
George Faulkner, Esquire.

My Lords direct that letters may be written to the several public departments, except the Mint, acquainting them of the appointment of the said Committee; and desiring that they will take care that all returns and statements, and every other information which may from time to time be called for by the Committee, or by their Secretary, in respect of any officers or persons attached to their respective departments, be furnished without delay; and that they will direct all such officers, and other persons whom the Committee may deem it necessary to examine personally, to attend for that purpose whenever required so to do.

REPORT.

TO THE LORDS COMMISSIONERS OF HIS MAJESTY'S TREASURY.

WE, Robert Gordon, John Parker, George James Pennington, and George Faulkner, Esquires, the Committee appointed by a Minute of the Lords Commissioners of His Majesty's Treasury, dated 3d November 1836, for the purpose of inquiring into the Fees, Gratuities, Perquisites and Emoluments of Public Offices, and reporting the result of our Inquiries, have agreed to this our First Report, which we make to your Lordships accordingly.

We commenced the discharge of our duties by sending circular letters to the different public offices which were subjected to our inquiries, requesting an account of the fees, gratuities, perquisites and emoluments demanded and taken therein.

In reply, we were informed that no fees, gratuities, perquisites or emoluments were received, either for the benefit of individuals or in aid of the public revenue, in the following offices; namely,

Stationery Office,
Audit Office,
National Debt Office,
State Paper Office,
Office of Committee of Privy Council for Trade,
Office of Colonial Agents-General,
Exchequer Bill Office,
Paymaster of Civil Services at the Treasury,
Paymaster General,
Gazette Office,
Irish Office,
Commander-in-Chief's Office,
Adjutant General's Office,
Quarter-Master General's Office.

From other departments we received Returns made out for the most part in the form required by us; and we proceeded to examine them, to call witnesses before us in explanation, and finally to consider which of the fees should be retained, modified, or abolished. In this our First Report, we submit to your Lordships the result of our inquiries into the following offices:

Admiralty and Naval Departments,
War Office,
Ordnance Office,
Secretaries of State,
Patent Office of the Attorney and Solicitor-General,
Signet Office,
Privy Seal Office,
Clerk of the Patents in Chancery,
Clerk of the Crown in Chancery,
Privy Council Office,
Treasury,
Registrar of Colonial Slaves,
Comptroller-General of the Exchequer.

Before we enter upon a detailed examination of the several fees taken in public departments, we shall make a few observations with reference generally to the subject.

The ancient system in most, if not all, the public offices, was to appoint officers either without salary, or with a salary inadequate to the value of their services, leaving them to pay themselves by the receipt of fees from the parties for whom those services were performed.

The Commissioners appointed in 1785 by the Act 25 Geo. 3, c. 19, to inquire (amongst other duties) into fees, perquisites and emoluments received at the public offices, advised the payment of the different establishments by fixed salaries; and the abolition, consequent upon their Reports, of this ancient system, has generally placed all officers who receive fees under the obligation of accounting for them to a fund from which the expenses of the respective departments are partly defrayed.

The subject, therefore, as it now stands, seems to us to resolve itself into a mere question of revenue, and fees should be regulated like other taxes, by abolishing such as press unfairly upon particular persons or particular classes, and collecting the rest on the least expensive and most simple plan.

We think that a distinction should be drawn between the cases where justice requires that a party should be entirely relieved from a payment, though at a loss to the revenue, and the cases where convenience suggests that the same amount should be paid or saved to the revenue in another shape; and we believe that with reference to these last-mentioned cases, by the method we recommend, much vexation might be saved to the public with little, if any, pecuniary loss.

Of the fees which are now received, the most important class is that which accrues from the appointments to offices with salaries. As most of those salaries may be reduced in amount by the Crown, or by the Legislature, we see nothing but useless complexity in the present system; and on this subject we entirely agree, as far as relates to fees, with the Commissioners already referred to, who, in their Report upon the offices of the Secretaries of State, thus express themselves: "The taxes and duties payable out of the salaries of public officers seem very little calculated to answer the purpose of revenue for which they were intended; for in those cases, where the salaries are too high, the obvious and simple mode of deriving an aid from them to the revenue must be by their reduction; but the common mode of taxing them serves unnecessarily to multiply the number of receipts and payments, by taking back with one hand what has just been given with the other, diminished too in its progress by the charge of collection. In other cases, where salaries are avowedly no more than sufficient, such reductions only recoil upon the public by creating new claims to consideration, which must in justice be satisfied. We are therefore of opinion, that the salaries of officers on this or any other establishment, when duly regulated, should be exempt by law from all taxes and duties whatsoever; and until such a mode is adopted such taxes should be paid out of the general fund."

e 1st Report, d 11 April 6, p. 12.

We think further objections to fees upon appointments may be urged—

1st. That they are levied just at the time when the party is least likely to be able to pay them conveniently, having frequently to provide for outfit and other charges consequent on the accession to office.

2dly. That they are unequally levied, as many important offices are conferred by minute, or letter, on which no fee is payable, while considerable fees are levied upon others with equal or inferior salaries, because the offices are granted by warrant, or by patent.

There are some appointments without salaries, which are still subject to fees; but as in almost every instance such fees are reimbursed, or remitted to the parties from some public fund, it is evident that the practice of taking fees on such appointments should be discontinued.

The remarks which we have made upon fees on appointments are obviously applicable to fees on instruments necessarily incident to appointments.

Nor do we think that pensions when properly regulated, as to their objects and amount, stand upon a different footing from salaries; the simplest and most economical arrangement is to reduce each pension to the lowest rate, consistent with the services and circumstances of the party, and to pay it without deduction.

Another class of fees arises upon grants of money and land, or the restoration of forfeited goods by the Crown to a subject, or payments of any description between the Crown and an individual.

It is obvious that in these cases, the receiving anything by means of a fee, or paying anything with the addition of a fee, is unnecessarily complex; because in the case of a grant, as the Crown can always limit its own bounty by its own will, the simplest method is to give exactly the sum which it is intended the party shall keep for his own use, and nothing more. In the case of forfeited goods, the Crown can fix upon any sum not greater than their value, as the condition of their release, and in respect of compositions, or fines paid to the Crown, there is no reason why the sum to be paid should not be of such an amount as to include both composition and fee.

It is equally obvious that no real benefit can accrue to the revenue from fees payable by the person to whom the Crown makes a grant for valuable consideration, because it is clear that the consideration offered by the party will be modified proportionally to the aggregate payments which he has to make, including the fees.

Very numerous instances occurred before 1834, in which one public department paid fees to another. It is unnecessary to adduce reasons against the continuance of such a system; it has indeed been generally abolished, and the only

only cases in which it remains, are those in which the fees so paid are not carried to a fee fund, but applied by the officer to his own use. Upon the retirement or compensation of the present officers, provision has already been made by which this system will be entirely at an end.

Another class of fees arises from numerous cases, in which the Crown without a specific grant of property gives a privilege to a party, for which he may reasonably be required to make a payment to the revenue; we do not therefore propose that such payments should be discontinued.

We are, however, of opinion, that these charges, as well as other charges now existing, which we may advise to be retained, should be preserved to the revenue by means of a stamp, impressed on the instrument to which the fee now attaches.

In many instances there is already a stamp duty as well as a fee, so that it would only be necessary to increase the former, and altogether discontinue the latter.

The simplicity of this arrangement will produce evident advantages. The trouble will be less in the collection as well as the accounting. The distribution among different public departments will be avoided, extensive publicity will be given to the amount of the authorized payments when embodied in the Stamp Act, the exaction of any further sum will be prevented, and the total abolition of every demand under the name of fee in respect of instruments will, we think, be more satisfactory to all parties.

We are confirmed in our recommendation of this course on reference to the Act of the 1 & 2 Geo. 4, c. 112, by which, in lieu of certain fees theretofore payable to the officers of the courts of common law in Ireland, certain additional stamp duties were imposed to meet the charges payable on the abolition of those fees, which Act was to continue in force for five years from the passing thereof, and was continued by the Act of the 7 Geo. 4, c. 20, until further provision should be made.

Having made these general remarks, we proceed to examine in detail the fees received in the different departments, observing that, wherever in the following Report we allude to any annual amount of fees, it is to be understood, unless otherwise specified, that such amount has been calculated according to the average of the three years for which the Returns have been rendered, namely, 1833, 1834, and 1835.

NAVY.

We find that the Commissioners appointed by the Act 25 Geo. 3, c. 19, to whom we have before alluded, made seven Reports on the then various naval departments. On the 15th of January 1800, an Order in Council for carrying into effect the recommendations contained in those Reports, as to the receipt and appropriation of fees, directed "that the secretaries, clerks and other officers should receive fixed salaries, in lieu of all fees, gratuities, perquisites, allowances or other emoluments whatsoever." And that the fees theretofore received in the different offices connected with the navy should constitute a fund for the payment of the contingencies of the office. Appendix, No.

On the 12th of July 1826, an Order in Council was issued, which directed "that the fees charged to naval officers for letters of leave to go abroad, should be discontinued from that date, as the officers of the army are not subject to the payment of any such fees." With this exception, it appears from the Returns made to the Finance Committee in 1828, that no alteration had then taken place in the amount or application of the navy fees; but on the 12th October 1832, another Order in Council was issued, stating "that the exaction of certain fees mentioned in the Order, in the case of the promotion or appointment of officers, civil or naval, by commission or warrant, as also in all proceedings or certificates necessary for the advancement of officers, for the passing of their accounts, for the payment of wages, on the granting of pensions for wounds, or of pensions or superannuation allowances, when occasioned by reductions or official changes, and generally for any matters connected with His Majesty's service, is, in most instances, oppressive to the individual, without, in the time of peace especially, producing a sum of sufficient amount to render it an object in the annual expenditure on account of naval services." The Order then abolishes all fees previously Appendix, No. Appendix, No

received in the navy, from the 1st January 1833, with a few exceptions therein enumerated.

Separate Returns of these excepted fees have been made to us from the Admiralty, and from the Accountant-General's Office, at Somerset House.

endix, No. 4. By the Return from the Admiralty, it appears that the annual amount of fees was 27 *l.* 3 *s.* 6 *d.*, which has been collected under six different heads, as set forth in the margin.

. Commissions for the removal of captains, commanders or lieutenants from one ship to another at their own request.
I. Warrants for the removal of surgeons, assistant-surgeons or chaplains from one ship to another at their own request.
. Ditto of petty officers.
. Warrants for the removal of dock-yard officers, &c. from one station to another at their own request.
. Letters of marque.
. Protections from impress.

The Fees under Nos. I., II., and IV., paid by commissioned officers, surgeons, chaplains, and dock-yard officers, removed from one ship, or from one station to another, at their own request, amounted to 3 *l.* 15 *s.* per annum.

The fees received from petty warrant officers under No. III., amounted annually to 23 *l.* 8 *s.* 6 *d.*; but it appears by a note annexed to the Return, that few, if any, of these fees will in future be received, in consequence of an alteration which has taken place in the system of the appointment of warrant officers.

We have taken evidence, the result of which we think justifies us in recommending the abolition of these fees, not only with reference to their questionable character, but also that the insignificant amount is not worth the trouble of collection and consequent account; and there will then only remain to be received at this office the fees on letters of marque, and protections from the impress, included under Nos. V. and VI., and which payments we recommend for the future to be collected under the head of stamps for the general reasons above stated. From these sources no fees were received during the three years 1833, 1834, and 1835.

endix, No. 5. The Return from the Accountant-General of the Navy shows the annual amount of fees received by him to be 117 *l.* 16 *s.* 6 *d.* under four heads, as set forth in the margin.

. Certifying prize lists from the muster books.
I. Examiners' certificates of agents' accounts of prize proceeds for distribution.
II. Agents' licences.
V. Certificates of service.

The fees Nos. I. and II. amount annually to 105 *l.* 10 *s.* 6 *d.*, and have reference to the distribution of prize money. It appears to us that the certificates in question, being the official confirmation of the correctness of the agents' accounts, should be granted free of charge to the captors, and we therefore think that these fees should be discontinued.

The fee No. III., amounting annually to 7 *l.* 13 *s.* 4 *d.*, is alleged to produce, in some degree, a useful control on the appointment of petty navy agents, and we do not, therefore, propose to alter it, except as to the mode of collection, which we recommend to be by means of stamps.

The propriety of maintaining a fee of 10 *s.* 6 *d.* (No. IV.), producing annually 4 *l.* 12 *s.* 8 *d.*, for granting certificates of times of service of officers when made out at their own request, and for their own convenience, is questionable. We fully appreciate the reasons which have been assigned for its continuance, namely, the trouble to the clerks of the office, who might be frequently called upon to make laborious searches to remedy the alleged negligence of officers, at the same time we believe that numerous cases may arise in which the possession of time certificates would be very advantageous to officers who may require them for objects of professional advancement, or of public service; we, therefore, propose that the fee be abolished, leaving it to the Lords of the Admiralty to establish such regulations as may be deemed necessary, by which it will be incumbent on the officer to show a sufficient reason for the application for a certificate before he subjects the department to the trouble of the search.

ARMY.

We do not find that any Report was made by the Commissioners appointed by the 25 Geo. 3, c. 19, relative to the army; but the King's warrant, dated the 1st November 1797 (apparently founded on their recommendations with reference to the navy), directed that the whole of the fees accruing on business transacted in the War Office should, from and after the 25th of December 1797, be paid to the first clerk, and constitute one general fund, from which should be defrayed, as far as the said fund would produce, the salaries of the deputy secretary at war, clerks and attendants.

endix, No. 7. By the King's warrant, dated the 29th December 1808, it was directed that the

the fees chargeable to the public should, from the 25th of that month, cease to be received, but that fees from individuals should continue to be taken (except fees on letters for the examination of surgeons), and paid into the fee fund as directed by the former warrant.

In the Return made to us from the War Office, the annual amount of fees is stated to be 8,196 *l.* 14 *s.* 5 *d.*, collected under six heads, as set forth in the margin. Appendix, No. 8.

Nos. I. and II. The party at the War Office who receives and accounts for the fees on military commissions retains 2 ½ per cent. on the amount collected, except upon that portion which is carried to the fee fund of the War Office, to which the per centage does not attach. Out of the amount so retained, the collector pays over to a clerk in the Home Department a proportion of the per centage upon all military commissions prepared in the Home Office, with the exception of those for regiments in Ireland.

No. I. Military commissions signed by th King.
II. Warrants placing officers upon hal pay, at their own request.
III. Warrants granting a table allowanc at St. James's for the officers of th household troops.
IV. Bonds bearing a stamp duty, each 35 *s.*, given by paymasters of reg ments and their sureties.
V. Warrants for the clothing of a reg ment on its augmentation.
VI. Certificates showing the date of d cease, or the service of officers.

The receipt of this per centage by the collector appears to be fully recognized by an Order in Council, issued on the 27th February 1795, in respect of the fees and perquisites of the office of the Principal Secretaries of State. Appendix, No. 1

The annual sum of 8,139 *l.* 18 *s.* 11 *d.* is collected under the first and second heads of fees, and the amount is distributed and appropriated in the following manner, namely,

	£.	s.	d.	£.	s.	d.
Amount retained at the War Office and carried to the fee fund	-	-	-	1,183	12	6
Ditto - paid to the chief clerk at the Home Department in aid of the fee fund of that office	3,540	9	9			
Ditto - - to the office-keepers there for their own use	145	17	3			
				3,686	7	–
Amount paid to the chief clerk at the Colonial Department in aid of the fee fund of that office	1,136	3	5			
Ditto - - to the office-keepers there for their own use	37	–	6			
				1,173	3	11
Amount paid to the Chief Secretary for Ireland in aid of the fee fund of that office	-	-	-	1,578	12	5
Ditto - - to the Vice-Treasurer of Ireland and carried to the consolidated fund	-	-	-	303	16	2
Ditto - of per centage retained by the collector at the War Office for his own use	184	11	10			
Ditto - - ditto - - paid over to a clerk in the Home Office for his own use	29	15	1			
				214	6	11
			£.	8,139	18	11

The fees paid by marine officers for their commissions, varying from 5 *s.* 8 *d.* on a quarter-master's commission to 7 *l.* 1 *s.* on that of a general, which are received at the Admiralty and transmitted to the War Office, amounted to the sum of 13 *l.* 7 *s.* 11 *d.* per annum, and are included in the annual amount of the fees at the War Office before mentioned.

It has been stated to us, that after the deduction of that portion of the fees which belongs to the War Office, the distribution of the remainder depends upon the station of the regiments.

If a regiment be in Great Britain or in the colonies, or if the depôt of a regiment serving in the colonies be stationed in Great Britain, the fees upon the commissions in that regiment are payable to the Home Department.

If the commissions be issued for regiments in India, or for the Ceylon Rifle Regiment, the African Corps, the Cape Mounted Riflemen, or the Malta Fencibles, then the fees are payable to the Colonial Department. If a regiment, or the depôt of a regiment, be in Ireland, no portion of the fees on commissions in that regiment are retained at the War Office, but the whole amount is payable in certain proportions to the Home Department, and to the Chief Secretary and the Vice-Treasurer of Ireland, the latter receiving for the public use that portion of the fees which was formerly payable to the Muster-master General, whose office has long since been abolished.

Notwithstanding the time expended in keeping the accounts at the War Office, for the purpose of appropriating in the manner we have described the sums

received upon military commissions to each proper department, we understand that the whole amount of all fees received at the Home, Foreign, and Colonial departments, are annually brought into one common fund, and a third part of the total sum applied to the expenditure of each of the departments, so that the sums paid over from the War Office to the Home and Colonial Offices, after undergoing this operose mode of accounting and distributing, are afterwards added to all other monies received for fees, and annually divided into three equal shares. We need not comment on the unnecessary trouble of unequally dividing, according to a distinct scale, sums which are subsequently consolidated, and at length equally apportioned to each office.

Appendix, No. 3. With respect to the fees Nos. I. and II., we would beg to draw your Lordships' attention to the Order in Council of the 12th of October 1832, issued with reference to similar fees formerly existing in the navy, the substance of which we have already cited in this Report.

We should have had no hesitation in recommending the abolition of these fees for the general reasons stated in the commencement of our Report; we think, however, that our recommendation is materially enforced with respect to the army, by the last-mentioned Order in Council, and also by the Order of

Appendix, No. 2. the 12th of July 1826, previously referred to, one of which recognizes the principle that the two services should be placed on the same footing, and the other abolishes fees in the navy, on grounds which seem to us to be equally applicable to the army.

The fees formerly collected under No. III. are now discontinued, in consequence, as we are informed, of the reduced allowance for the table at St. James's; and we are of opinion, that it is expedient to abolish the fee of five shillings and sixpence under No. IV., being a fee on paymasters' bonds, in addition to the stamp of thirty-five shillings.

The fee No. V. of 1*l.* 1*s.*, on a warrant for the clothing of a regiment on its augmentation, should, we think, be discontinued. The only class of fees remaining to be considered are those under No. VI., for certificates of service, or decease of officers.

We are aware, as we have before stated, with reference to unnecessary trouble being given to clerks in the naval department, that the gratuitous issue of certificates may produce some inconvenience. As, however, no charge is made at the Army Pay Office for the trouble given by repeated inquiries relative to sums due to privates and non-commissioned officers, and as we have recommended the abolition of fees for certificates of service in the navy, we are not disposed to maintain this, as the only remaining fee affecting the military service.

The fees under Nos. III., IV., V. and VI., amounted to 56*l.* 15*s.* 6*d.* per annum.

We are not authorized to inquire into the payment of stamp duties, levied on the different instruments, in respect of which fees are taken; but it has not escaped our observation, that while commissions in the navy are only charged a stamp duty of 5*s.*, officers in the army and marines pay 1*l.* 10*s.* upon their commissions.

ORDNANCE.

Appendix, No. 9. A ROYAL WARRANT, dated 25th July 1683, authorized the collection of certain ordnance fees, which, with some variations, were continued by subsequent warrants.

The Commissioners under the 25 Geo. 3, c. 19, do not appear to have made any Report on this branch of the service.

In the year 1814, a portion of the fees which were payable to the secretary of the Master-General for his own use, ceased to be so appropriated; and by a

Appendix, No. 10. Royal warrant, dated the 19th December 1825, it was ordered that all the fees, except those received for seeing the several armories, should be paid to the treasurer of the ordnance, to be by him applied, under the orders of the Master-General and Board, in aid of the expenses of the Ordnance Department.

These fees had previously been taken (like the navy fees before January 1800, and the army fees before December 1797,) for the exclusive benefit of particular officers belonging to the establishment, and apparently following the recommendation by which the fees then received in the army and navy had been carried to a public fund, it was deemed proper to place the Ordnance establishment

establishment on a similar footing. By another Royal warrant, dated the 17th of December 1806, it was ordered that the two fees of one guinea for the delivery of ammunition, and the delivery of arms, should be abolished; and it appears from a Return made to the Finance Committee in 1828, that, with the exception of the fees mentioned in this warrant, no alteration had then taken place in the scale of fees. On the 19th of September 1833, another Royal warrant was issued, by which it was ordered that the fee of 10*s.* 6*d.* paid by gunners of ships of war, and of 5*s.* paid by captains, upon settlement of the gunners' accounts, should be abolished, and we do not find that any subsequent alteration has taken place. Appendix, No. 11 Appendix, No. 12

Returns have been made to us from the departments of the clerk of the ordnance and the principal storekeeper.

By the Return from the clerk of the ordnance, we find that the annual amount of fees received was 383 *l.* 6 *s.* 8 *d.*, under four heads, as set forth in the margin. Appendix, No. 13

No. I. Commissions in the Royal Artillery and Royal Engineers.
II. Warrants for civil appointments.
III. Warrants for the appointment of master gunners.
IV. Warrants for the appointment of gentlemen cadets.

No. I. This fee is analogous to the payment made by officers of the army which we have recommended to be abolished. It produced the annual sum of 281 *l.* 6 *s.* 8 *d.*

No. II. Under this head 52 *l.* has been annually received, 4 *l.* being taken for making out and entering the warrant or signification for the admission of any under minister, clerk, artificer or tradesman.

We consider these last-mentioned fees to be highly objectionable. No similar payment is required at the War Office or the Admiralty, and even in the Ordnance there are some departments in which this fee is not exacted.

A clerk in the storekeeper's or chief clerk's department is not appointed by warrant, and consequently does not pay the fees which are taken from a clerk in the Secretary's and Master-General's office. The Evidence does not explain any reasons for this distinction. Amount of salary does not seem to form any pretext for the demand, inasmuch as it appears that out of 52 *l.* annually received under this head, the sum of 10 *l.* 13 *s.* 4 *d.* was taken from persons receiving not more than six shillings a day. And by order of the Board of Ordnance of the 4th August 1801, it was directed, "that in future the stamp duties assessed upon persons possessing places in the Ordnance service, whose salaries are under the sum of 100 *l.* per annum, be paid by the treasurer; and that the amount of such stamp duties as have already been paid by individuals, who either hold or have held employments under the salary of 100 *l.* per annum, be repaid to them by the treasurer." Appendix, No. 14

And by another order of the same Board, dated 19th of January 1808, it was directed, "that the regulation exempting persons in the Ordnance Department, whose salaries were under 100 *l.* per annum, from payment of the stamp duties on their warrants, should be extended to those whose salaries did not exceed six shillings per diem." Appendix, No. 15

But the fee has been continued, although the stamp duty has been paid by the public.

No. III. Although 3 *l.* are authorized to be taken under this head from gunners, labourers and workmen, we are informed that for many years past the collection has been discontinued from labourers and workmen; and it appears that from master gunners only 6 *l.* in the whole have been annually received.

Fee No. IV., one pound and ten shillings for each cadet's warrant, produced annually 44 *l.* We are informed that no fee of this nature is charged at Sandhurst.

Following up the principle which we have adopted in recommending the abolition of the army fees, we submit to your Lordships that equal, and in some respects stronger, reasons exist for the abolition of all the fees in the department of the clerk of the ordnance, inasmuch as a considerable portion thereof falls on persons less able to make the payments.

The Return from the principal storekeeper's department relates only to the fee received from the public for exhibiting the armories. Appendix, No. 16.

The Governor of the Tower is allowed to admit one hundred and fifty persons every month without payment, and the right of granting free admissions is exercised by the principal storekeeper without limitation.

From the evidence taken by us, it appears that a fee of one shilling had been collected from every person not having a free admission for a great length of time until the year 1808, when, by the authority of the storekeeper only, the Minutes of Evidence, p. 40 & 42.

fee was doubled, on the pretext that additional rooms had been opened to the public, which rooms have since been closed, but the fee of two shillings remains. The warrant appointing the principal storekeeper authorized the collection of fees, which were applied to his benefit till the 30th of June 1828, when these fees, subject to certain deductions, were also directed to be paid in aid of the Ordnance service, and the salary of the principal storekeeper was increased to 1,200 *l.* per annum.

The annual sum received amounted to 1,018 *l.* 16 *s.* 8 *d.* This sum was distributed in the following manner:

	£.	*s.*	*d.*
To the 25 warders on duty at the Tower - -	76	8	3
To the armorers - - - - - -	112	9	7
To the accountant - - - - -	41	9	10
To the credit of the Ordnance service - - -	788	9	–
£.	1,018	16	8

Minutes of Evidence, p. 42 & 45.

The Evidence shows that this payment of two shillings, in addition to the warder's fee of one shilling for his trouble in attending each visitor, excites much dissatisfaction, as well among His Majesty's subjects, as among foreigners, causing, more especially amongst the latter, invidious comparisons between the practice of this and other countries; and we are of opinion that the exaction of this fee is as objectionable as the appropriation of it, by which the nation now shares with its own servants in the door-money of an exhibition.

Minutes of Evidence, p. 40 & 46. Appendix, No. 17.

It appears from the oral and documentary evidence which has been adduced, that strong objections have been stated to a free admission of the public to view the armories. The only observation we presume to offer on this point is, that there appears equal reason for apprehending that a right to demand admission on payment of three shillings might be attended with as serious results as a right to free admission. We submit to your Lordships, that if this fee of two shillings be abolished, there will still remain the warder's fee of one shilling, which we think would be a sufficient check against too great an influx of visitors; but if this check should be found inadequate, we apprehend that the authorities of the Tower and the Board of Ordnance would easily frame due regulations for the admission of visitors, in such a manner as not to interfere with the public service.

Minutes of Evidence, p. 43.

The total amount of the warders' fees is stated in evidence to average annually from 50 *l.* to 60 *l.* each warder, except the yeoman porter, who, being always in attendance, realizes nearly double that sum. The receipts of the warders would probably be greatly augmented by the increase of visitors to an extent that would remove all claim for compensation on their part for the loss of their per centage on the public fees, should it be thought expedient to abolish them, but this point is for your Lordships' consideration.

On reference to the Evidence taken before the Committee on Military Appointments in 1833, we find that before the appointment of the Duke of Wellington to the office of Constable of the Tower, the sum of 315 *l.* was paid to the Constable on the appointment of each yeoman warder.

This practice has been discontinued by his Grace, who has been pleased to appoint non-commissioned officers and deserving soldiers to supply the vacancies as they arise without any payment, by which alteration his emoluments as Constable of the Tower have been considerably diminished.

SECRETARIES OF STATE.

Vide Preface to the "Sixth Volume of the Proceedings and Ordinances of the Privy Council of England," by Sir Harris Nicolas.

The King's Chief Secretary appears first to have taken a direct part in the national affairs in the reign of Henry VIII., and his rank was settled by the 31st of that king, c. 9.

Two secretaries were afterwards appointed of equal authority, styled Principal Secretaries of State.

Subsequent alterations took place from time to time in the number of these secretaries, and in the distribution of their duties; and it appears that those duties differed materially in the reigns of Edward VI., Mary, and Elizabeth, and that their authority was very inferior to that which they have possessed in more modern times.

This change has been assigned to the period when the affairs of the country were conducted by the Cabinet, instead of the Privy Council at large.

Although

Although particular duties have been allotted to each secretary, the whole secretariat in fact was, and now is, one office, any one of the secretaries being competent, and having authority, to discharge the duties assigned to his colleagues.

Fees to defray a part of the expenses of the Secretaries of State are stated by the Commissioners appointed by the 25 Geo. 3, c. 19, "to be taken according to a table supposed to be of ancient usage, and which can be traced for the last three reigns." They add, "proofs are to be found of the existence of this table in the time of King Charles II., but it is believed to be of a still more remote date." Vide 1st Report, dated 11 April, 1786, p. 10.

On the 27th of February 1795, previously to which period a third Secretary of State had been appointed, an Order in Council was issued, founded on the recommendation of these Commissioners, and the subsequent Report of the Secretaries of State, (to which we shall hereafter more particularly refer,) directing all fees and gratuities to be taken for the purpose of constituting a general fund to defray the expenses of the office, and salaries were given in lieu thereof. Appendix, No. 18.

No subsequent diminution has been made in the scale of these fees, and an apparent increase in some instances arises from the addition of the gratuity to the fee, and the consolidation of both sums under the head of fees in the Returns now made to us.

We proceed to examine the Returns from the Home, Foreign, and Colonial Departments, into which the office of Secretary of State is now divided.

HOME DEPARTMENT.

The Return (A.) from the chief clerk of the Home Department contains an account of all the fees by him received, which are carried to the credit of the fee fund. Appendix, No. 19.

The annual amount is 11,976 *l.* 3 *s.* 10 *d.*, from which however is to be deducted 3,540 *l.* 9 *s.* 9 *d.*, the annual amount of fees on military commissions paid through the War Office, and which we have already proposed to abolish in an earlier part of this Report; the remainder, 8,435 *l.* 14 *s.* 1 *d.*, is collected under the several heads, as set forth in the margin.

No. I. Civil appointments.
II. Ecclesiastical appointments.
III. Revocation of patents of appointment.
IV. Appointment of almsmen.
V. Knights of Windsor.
VI. Grants of pension to the Lord Chancellor, &c.
VII. Warrants for swearing in certain officers of the household.
VIII. Homage fees.
IX. Anatomy licences.
X. Licences for altering statutes of colleges.
XI. Circuit letters.
XII. Signet dividend of fees.
XIII. Foreign orders.
XIV. Licences to plead.
XV. Fees on commissions of inquiry, and for auditing public accounts.
XVI. Warrants revising and augmenting the Order of St. Patrick.
XVII. Patents of invention.
XVIII. Charters.
XIX. Creations.
XX. Change of name and arms.
XXI. Armorial bearings.
XXII. Grants of precedence
XXIII. Dispensations to knights of the several Orders to wear their collars before installation.
XXIV. Grand Crosses of the Bath.
XXV. Letters of denization.
XXVI. Licences in mortmain, to enter foreign service, &c.
XXVII. Claims of peerage.
XXVIII. Writs of error.
XXIX. Appointments of Privy Councillors in Ireland.
XXX. Petitions of right.
XXXI. Licences to charter vessels for foreign governments.

Under Nos. I. and II., the annual amount received for civil and ecclesiastical appointments is 1,144 *l.* 17 *s.* 8 *d.* Having already stated our general reasons why fees on appointments should be abolished, we advise that these charges should be removed as well from civil and ecclesiastical, as from naval and military appointments.

We further observe, that it is to be presumed that these appointments are not merely for the advantage of the individual, but to promote the good of the community; and we entertain a strong objection to the revenue of the country receiving aid by way of fees from those whose salaries are paid out of that revenue, and from functionaries, however supported, who are nominated by the Crown to perform public duties.

Similar reasons are applicable to fees under No. III., amounting to 5 *l.* 2 *s.* 4 *d.*, for revocation of patents, as they are in fact paid by the new nominees; and to fees under Nos. IV. and V., for the appointment of almsmen and the knights of Windsor, amounting to 4 *l.* 6 *s.* 8 *d*, we need not offer any additional reasons in favour of the abolition of fees on the bounty of the Crown.

The fees under Nos. VI., VII. and VIII., are also referrible to the class of appointments; they amount to 48 *l.* 2 *s.* 8 *d.*

Anatomy fees, No. IX., amounting to 30 *l.* 10 *s.* 2 *d.*, are not authorized by the Act 2 & 3 Will. IV. c. 75, and should be discontinued; as should the fees under Nos. X. and XI., which are connected with the public service, and produce annually 47 *l.* 1 *s.* 4 *d.*

The signet dividend fees under No. XII., consisting of 2 *l.* on each grant in perpetuity, and one shilling and three pence on every other instrument, should be abolished, as all payments from one public office to another are objectionable. They amount to 29 *l.* 6 *s.* 1 *d.* annually.

With respect to the fees under No. XIII., amounting annually to 40 *l.* 19 *s.* 2 *d.*, we think that it is not expedient to take from the subjects of England fees in respect of honours or decorations conferred on them by foreign princes, and propose that they should be abolished.

The fees taken under Nos. XIV. and XV. for licences to plead against the Crown, and fees on commissions of inquiry, amounting to 573 *l.* 15 *s.* 6 *d.*, have ceased since the year 1835.

No. XVI. The fees collected under this head, amounting to 5 *l.* 2 *s.* 4 *d.*, are special, for the revising and augmenting the Order of St. Patrick; we think that such fees ought not to be charged.

No. XVII. The fees annually taken on patents of invention amount to 5,308 *l.* 6 *s.* Without discussing the question, (to which the attention of Committees of the House of Commons has been directed,) what facilities should be given to, or what restrictions should be placed on applications for patents, we submit to your Lordships that the public may fairly derive pecuniary advantage from the exclusive privilege granted to patentees. We do not therefore propose any alteration in the amount of fees payable at the Home Office under this head, not forgetting however the general suggestion made in our preliminary remarks, that fees and stamps on instruments should be consolidated and collected under one head; and being prepared specially to recommend consolidation in the case of patents of invention on which fees are taken, not only in the Home Department, but in other public offices, which will hereafter come under our review.

It will, however, be worthy of consideration whether the payment on patents should be collected by means of one or of several stamps to be imposed during progressive stages of the necessary proceedings.

The fees under the following heads produced, annually,

		£.	s.	d.
No. XVIII.	Charters	73	10	10
XIX.	Fees on creations	380	9	2
XX.	Change of name	444	4	10
XXI.	Armorial bearings	23	12	6
XXII.	Grants of precedence	33	5	–
XXIII.	Dispensations to Knights of the several Orders to wear their collars before installation	9	10	2
XXIV.	Grand Crosses of the Bath	38	5	–
XXV.	Letters of denization	92	3	4
XXVI.	Licences in mortmain—to stop public ways—to enter foreign service	62	17	4
XXVII.	Claims of peerage	9	18	4
XXVIII.	Writs of error	9	4	2
XXIX.	Appointments of privy councillors in Ireland	12	15	10
XXX.	Petitions of right	3	5	4
XXXI.	Licences to charter vessels for foreign governments	5	2	4

As these fees are connected with titles of honour—with exclusive privilege—with objects of personal distinction—or with matters of private advantage, we propose no alteration in the amount heretofore paid by the parties, subject, nevertheless, to our general recommendation of substituting stamps for fees.

Having completed our remarks on the return of the chief clerk (A.), which comprehends all the fees received in aid of the fee fund of the office, we beg leave to call your Lordships' attention to some general observations before we proceed to the consideration of the sums received for the benefit of individuals, as contained in the remaining Returns.

The Commissioners under the 25 Geo. 3, c. 19, to whose proceedings frequent allusion is necessarily made, in their Report of the 11th April 1786, upon the offices of the Principal Secretaries of State, observed, "We are of opinion that the whole fees and gratuities received in these offices, together with the profits from the London Gazette, and the allowances from the Post-Office revenue, Irish Concordatum Fund, and the East India Company, should constitute one general fund in the hands of the chief clerk in each office, towards defraying expenses of the office; and that the salaries of the under secretaries, clerks and other

other officers, together with every other attendant expense, be paid thereout quarterly, as far as the said fund will produce, and the remainder made good out of the Civil List." The said Commissioners also stated, "We would not preclude these officers from receiving a reward, proportioned to their respective duties and services; but which reward ought to consist of a certain fixed salary, and not depend on any contingent emolument whatever. The officers ought to receive one certain fixed salary, in lieu of all other official receipts whatever, the perquisites arising from franking newspapers excepted, which may be left to the persons who now enjoy the same."

The recommendations of these Commissioners were referred to the Secretaries of State, who agreed in the propriety of appropriating the fees and gratuities towards the discharge of the expenses of the establishment, and of giving fixed salaries to all the officers, instead of continuing the then existing system. The Secretaries of State finally proposed a scheme of establishment for the three offices, (a third Secretary of State being about to be appointed,) as before mentioned, and an appropriation towards the payment of the establishment of all the fees and gratuities received in the offices, including Post Office allowances, and profits of the Gazette.

The Order in Council of the 27th of February 1795, confirmed such of the regulations proposed by the said Commissioners respecting the offices of His Majesty's Principal Secretaries of State, as appeared to be approved by the Secretaries of State, and also certain regulations proposed by the latter officers themselves. Appendix, No. 18.

We perceive that the words used by the Secretaries of State are not so comprehensive as those of the Commissioners—the former only directing the appropriation of "fees and gratuities" to the fee fund, while the latter use the terms already quoted by us; and in conclusion add, "that in proposing such salaries, we have endeavoured to allot to each officer a just and adequate compensation for his duty and services, independent of all other sources of emolument whatever."

These verbal differences may have been the reason why the parties continued to receive certain emoluments, which the Commissioners evidently intended should be discontinued. We do not, however, admit the difference to be a sufficient authority for the continued receipt of sums for the benefit of individuals. It seems to us that the intention of the Secretaries of State was fully to carry into effect the recommendation of the Commissioners on this point; and from the whole tenor of their Report, we believe that they meant, under the term "fees and gratuities," to include every emolument of whatever description it might be. If such had not been their intention, we think that they would have specially excepted such payments as they proposed to sanction. And we are confirmed in this opinion by the express saving they have made in favour of the $2\frac{1}{2}$ per cent. allowance upon fees collected in respect of military commissions.

With these preliminary observations—from which it will appear that we entertain a strong belief that the receipt of all fees, gratuities, perquisites and emoluments of every description and denomination for private profit is prohibited by the Order in Council—we proceed to comment on the remaining Returns from the Home Office, and the different items contained in them.

The Returns from each of the two Under Secretaries state an annual receipt of 2 *l.* 12 *s.* 6 *d.* This sum, we understand, is taken in the nature of a new-year's gift from the Post Office. Appendix, Nos. 20, 21.

We have already remarked that allowances from the Post Office are specifically mentioned as payments to be discontinued; and it must be for your Lordships to determine whether a distinction can be admitted in principle between a new year's gift and an allowance.

The Return of the chief clerk (B.) gives a statement of fees and emoluments (exclusive of the fee of 5 *l.* 5 *s.* hitherto paid by the East India Company, but now discontinued,) received for his own benefit, amounting annually to 184 *l.* 8 *s.* under three heads, as stated in the margin. Appendix, No. 22.

It appears by a note annexed to the Return, that the fees under No. III., amounting annually to 101 *l.* 10 *s.*, were abolished from 5th April 1836, and that a compensation is to be made in lieu thereof; and we understand that the amount has since been settled by your Lordships.

No. I. Charge of the Signet Seal.
II. Compensation in lieu of Gazettes and Votes of Parliament.
III. For passing commissions of inquiry, and other Crown patents, under the Great Seal.

No. I. The possession of the signet is vested in the Principal

Secretaries of State; and we do not consider the chief clerk entitled to any fees for the charge of the Signet Seal, as if such charge were a duty distinct from his ordinary official employment.

The annual amount is only 3*l.*

No. II. With reference to our general observations, we deem the money allowance in lieu of numerous copies of the Gazettes and Votes of Parliament contrary to the intention, if not the words, of the Report of the Secretaries of State in 1795.

The annual amount is 79*l.* 18*s.*

Minutes of Evidence, p. 47.

In addition to this, it appears from the evidence of the chief clerk, that he is sometimes employed to pass patents of invention through the several offices for private individuals, and that for each patent so passed he receives the sum of ten guineas.

We object in principle to any clerk in a Government office acting as a private agent; he ought not to be permitted to derive emolument by the withdrawal of his time from public to private duties; and it is especially objectionable when those duties lead to communications with different offices, as an opinion may prevail that, by employing a clerk connected with the Government, the completion of the required business will be facilitated to the detriment of a person who is not so connected; and we are confirmed in this opinion by finding that in the Report of the Committee of the Lords of the Privy Council, of 4th April 1808, in reference to the fees of the Council Office, "charge for agency" is expressly mentioned among the prohibited emoluments.

Appendix, Nos. 23, 24.

No. I. British commissions.
II. Irish commissions.
III. Gazettes.
IV. Newspapers.
V. Waste-paper.
VI. New-year's gifts.
VII. Christmas-boxes.

The Returns from the two office-keepers state their emoluments (exclusive of salary, coals, wood and candles) under seven heads, as set forth in the margin; and in the year 1835 they appear to have amounted to 391*l.* 5*s.* 10*d.*, being 195*l.* 12*s.* 11*d.* for each office-keeper.

To the senior office-keeper, apartments, coals, wood and candles are allowed.

To the junior office-keeper, who has no apartments, an allowance of 16*l.* per annum is given for coals, wood and candles.

The fees under Nos. I. and II. will necessarily cease if all the fees on military commissions be abolished; and it is quite clear that the practice of continuing to pay a small portion of them to the office-keepers for their own use, has arisen from misconception of the Order in Council of 1795, according to which this sum, amounting in 1835 to 106*l.* 2*s.* 10*d.*, ought in our opinion to have been paid into the fee fund.

The advantage received by the office-keepers from copies of the Gazette appears under No. III. to be 149*l.* 6*s.* in the year 1835. We have already expressed our opinion as to the impropriety of continuing this perquisite, in respect to the profits of the chief clerk; and we cannot see any reason for a different conclusion as to the continuance of an emolument from the same source to the office-keepers.

The amount received under Nos. IV. and V. for old newspapers and waste-paper was 60*l.* 19*s.* in the year 1835. These perquisites fall under the same observations and should be abolished. New-year's gifts (No. VI.) and Christmas-boxes (No. VII.) produced, in the year 1835, 74*l.* 18*s.*

The propriety of abolishing objectionable payments of this description has been fully admitted, by the substitution of fixed salaries for sums hitherto paid by Members of Parliament to door-keepers and messengers of the House of Commons; and we presume that no difference of opinion can exist, that it is equally objectionable that the establishments of His Majesty's Secretaries of State should in part be supported from such sources of emolument. It is the duty of all servants in the public departments to pay due attention to every person applying at their respective offices; but it is most necessary that such attention should be equally bestowed, and that it should be neither increased by the payment, nor diminished by the refusal of new-year's gifts, Christmas-boxes, or other eleemosynary allowances.

An assistant office-keeper receives a Christmas-box from the office of 1*l.* 1*s.*

The porters receive Christmas-boxes from the office, varying in amount from 1*l.* 1*s.* to 4*l.* 17*s.*

The housekeeper returns her emoluments (besides fixed salary) at 20*l.* per annum, arising from pens and waste-paper. We think these emoluments should not

not be received; though trifling in amount, perquisites of every description are objectionable means of increasing a salary, which, if too small, should be augmented by a direct payment.

By the Return from one of the senior clerks in the Home Office, the amount received by him as joint collector of fees on military commissions, to which reference has been already made in this Report, is 29*l.* 15*s.* 1*d.* We observe that the payment of 2½ per cent. on fees on military commissions is specially authorized by the Secretaries of State, in their Report of the 23d of February 1795, and confirmed by the Order in Council of the 27th of that month; and as the loss of it will necessarily follow the abolition of all fees on military commissions, which we have recommended, there can be no doubt of the right of the collector or collectors to full compensation. Appendix, No. 25.

With reference to all other payments before enumerated received at the Home Office for private benefit, entertaining the opinion we have already expressed, we do not hesitate to recommend their abolition.

FOREIGN DEPARTMENT.

The Return (A.) of the chief clerk of the Foreign Department contains an account of all the fees by him received, which are carried to the credit of the fee fund. Appendix, No. 26.

We exclude from our consideration the several items in this Return which are connected with the appointment of ambassadors and other diplomatic agents, because the parties were individually relieved from these fees about the year 1822, and the payments subsequently defrayed by the public were altogether discontinued by order of the Treasury in 1834. It appears also, that the fees on warrants of approval of foreign consuls, and for letters to the Treasury for the issue of extraordinary expenses, salaries, outfits, &c. to ambassadors, and other diplomatic agents, were abolished in March 1836. The annual amount of the remaining fees is 1,122*l.* 14*s.* 2*d.*, collected under three heads, as set forth in the margin.

No. I. Fees on the appointment of a consul.
II. Letters to the Treasury relative to the salary of a consul.
III. Passports.

Nos. I. and II. Fees on appointments of consuls, and on letters to the Treasury relative to their salaries, produced annually 108*l.* 7*s.* 6*d.*

We are at a loss to understand why, when diplomatic agents were altogether relieved from charges on their appointments, it was considered a sufficient relief to consuls to diminish the fees and gratuities payable by each of them on their appointment, from the sum of 122*l.* 17*s.* to 12*l.* 15*s.*, inasmuch as the same reason seems to exist for a total, as for a partial abolition. The salaries of all consuls have lately been revised, and in most instances greatly reduced; and we submit to your Lordships that there can be no distinction maintained between the two services, which will justify a demand on the poorer consul, which is not made on the comparatively richer diplomatist.

We find it stated in evidence that the mode of appointing ambassadors and other accredited ministers has been changed, and that the instruments on which fees were formerly chargeable are no longer prepared at the Foreign Office; we are of opinion, however, that whatever forms be considered sufficient for the appointment of accredited ministers may easily be adopted with regard to consuls, and that no reason exists for the continuation of the fees under Nos. I. and II.

The annual amount of fees upon passports (No. III.) is 1,014*l.* 6*s.* 8*d.*

For the same reasons which have induced us generally to recommend the continuance of payments on instruments prepared, or for services rendered, in which the public have no interest, we are of opinion that persons applying for passports should be subjected to a moderate charge.

The fee now paid of 2*l.* 2*s.* 6*d.*, and the stamp duty of five shillings, might we think advantageously be reduced to one pound, and the whole taken as a stamp duty on the passport.

We proceed to the consideration of the remaining Returns from the Foreign Office.

Each of the two Under Secretaries states that he receives from the Post Office 2*l.* 12*s.* 6*d.* Appendix, Nos. 27, 28.

This is a payment similar to the new-year's gift, taken by the two Under Secretaries of the Home Department, and is subject to the observations we have previously made, in which we recommended the discontinuance of this payment.

Appendix, No. 29. The Return of the chief clerk (B.) states that all the fees received by him for his own use on diplomatic appointments were abolished without compensation in 1834; and that in 1835 the East India Company discontinued the annual grant to him of five guineas.

He continues however to receive fees, amounting annually to 41 *l.* 10 *s.*, under two heads, as set forth in the margin.

No. I. Fees on passing appointments of consuls.
II. Fee from the Signet Office.

No. I. All the remarks which we have made on the continued demand of fees from consuls in aid of the fee fund, are equally applicable to the charge on them of fees for the private benefit of the chief clerk. The annual amount is 38 *l.* 10 *s.*

We are, however, unable to frame any excuse for the continued practice of taking fees either from accredited ministers or consuls for the private use of any officer of this establishment, in direct contravention of the Order in Council of 1795. The possible distinction which might be made between the words of the Commissioners of 1786, and the words of the Secretaries of State to which we have referred in the earlier part of this Report, is quite inapplicable to this case. The sums received by the chief clerk must clearly fall within the terms "Fees and Gratuities."

Under No II., the sum of 3 *l.* annually has been received for the custody of the signet; we have already observed on a similar fee taken in the Home Department, and are of opinion that it should be no longer allowed.

Appendix, Nos. 30, 31, 32. The emoluments of the first office-keeper, beyond his salary of 100 *l.*, amount annually to 242 *l.* 5 *s.* 4 *d.*; and the emoluments of the other two office-keepers, beyond their salaries of 100 *l.*, to 164 *l.* 10 *s.* 8 *d.* each, which are collected under six heads, as set forth in the margin.

No. I. Gazettes.
II. Christmas-boxes from Foreign Ministers and others.
III. Sale of old newspapers.
IV. Payments on military commissions from the War Office.
V. Signet Office.
VI. Waste-paper, pens, &c.

The profits under Nos. I., II., III. and VI., (realizing to the first office-keeper 218 *l.* 4 *s.* 8 *d.* per annum, and to each of the other two office-keepers 151 *l.* 10 *s.* 4 *d.* per annum,) are derived from similar sources as the profits of office-keepers in the Home Department. We regret, however, to find that the receipt of Christmas-boxes at this office becomes still more objectionable from the practice which prevails of collecting them by personal application to the foreign ministers and others; a practice which is very discreditable for reasons which are obvious, and must necessarily produce an impression on the minds of those who are not aware of the liberal scale of the salaries of our establishments, that the servants of the public departments are inadequately remunerated.

No. IV. A proportion of the fees on military commissions received at the War Office is paid to the office-keepers, and amounts annually to 44 *l.* 1 *s.* 5 *d.*, one moiety of which is the share of the first office-keeper, and the other moiety is divided equally between the other two office-keepers.

We have already observed on this payment to the office-keepers in the Home Department, and see no reason for a different opinion with reference to this department.

No. V. Two pounds are annually received from the Signet Office by each office-keeper.

Appendix, No. 33. The door-keeper's profits, in addition to his salary of 94 *l.* 12 *s.*, are made up in a similar manner under six heads, as set forth in the margin, and amount annually to 197 *l.* 1 *s.* 8 *d.*

No. I. Gazettes.
II. Fees from Cabinet Ministers.
III. Christmas-boxes from British Ministers abroad.
IV. Ditto from Foreign Ministers in London.
V. Ditto from gentlemen at the office.
VI. Ditto from six public offices.

The receipts under Nos. I., III. and IV., have been sufficiently commented upon with reference to the Home Department; they amount annually to 152 *l.* 19 *s.* 8 *d.*, and should be forbidden.

No. II. is a fee paid for summoning cabinet councils, and the annual amount depends on the number of cabinet ministers, each paying one guinea. The annual amount appears to be 12 *l.* 12 *s.*

Under No. V., 25 *l.* 4 *s.* is received annually by payments from the gentlemen of the office, a practice most objectionable.

No. VI., a guinea each from six public offices, amounting annually to 6 *l.* 6 *s.*

All these fees received for private benefit, are of a similar description to those we have animadverted upon at the Home Office, which we recommend to be abolished.

We have submitted to your Lordships some observations upon the emoluments of the chief clerk of the Home Department, in his capacity of private agent to parties passing patents through the different public offices. The system of agency prevails to a much greater extent in this department, for it appears that every accredited minister appoints some clerk in the office as his agent, and the same practice is very generally adopted by the consuls. The commission on the amount of salaries and outfits produces about 2,000 *l.* a year.

The Commissioners of 1786 make the following statement with reference to this subject: "Another species of emolument requiring particular notice, is that of the agencies to your Majesty's ministers and consuls abroad, enjoyed by the clerks in these offices, and considered by them as in some degree attached to their situations. It appears that the entire control upon the accounts of such ministers and consuls rests with the Secretaries of State; who, from their other avocations, are obliged to have recourse to the clerks in their offices to examine such accounts, and search for precedents for the several charges. By this means the agency and control of such accounts are united in one office, perhaps even in one person; a circumstance which, though it may have escaped notice, opens a door to serious abuses in this expenditure. On a similar ground we object to another source of emolument occasionally enjoyed by officers on this establishment, we mean the execution of business on commission for the public, a species of employment which tends to give such officers an interest in the expenditure, which, in the course of office, it becomes their duty to control. We are therefore of opinion, that these sources of emolument are improper, liable to abuse, and ought to be discontinued." Vide Report, dated 11 April 1786, p. 16.

The letter of the Secretaries of State, embodied in His Majesty's Order in Council of the 27th February 1795, contains the following passage:

"There does not appear to us to be any substantial objection to the permitting the clerks in our respective departments to act as agents to foreign ministers or consuls, when their attention to that business may not be found to interfere with their official avocations. The duty of these agencies consists merely in the receipt of the salaries and contingencies allowed to such ministers and consuls, and in applying the same to their use; and as all bills for contingencies must necessarily undergo the immediate inspection and approbation of the Secretaries of State, before any charge on that account can be admitted, we do not see that any imposition on the public can follow from the present mode of executing agencies of this sort, which might not take place were they to be executed by any person totally unconnected with the respective offices."

In the Evidence and Documents annexed to this Report, your Lordships will perceive very full remarks on this question. It is manifest that the objection urged by the Commissioners of 1786, namely, the possibility of the accounts of a foreign minister being examined by the same clerk who was his agent, has been obviated by the salutary regulations now in force. The accounts of all extraordinary expenses are audited by an officer, who takes no share in the business of agency. Minutes of Evidence, pp. 54, 55, 56. Appendix, Nos. 34, 35, 36.

The convenience of the diplomatic and consular servants of the Crown may be promoted, and the facility of despatching business may probably be increased, by the presence of an agent in the office, who has more ready access to those in authority. We entertain however strong objections to this system; and after the best consideration we are enabled to give to the subject, those objections are not removed by the reasons adduced in support of a practice in this department, already abolished in some public offices, and which should, in our opinion, be altogether prohibited.

If the salaries of the establishment of the Foreign Office be insufficient for the laborious duties performed, those salaries should be increased directly by addition from the public revenue, and not indirectly by allowances from functionaries connected with the diplomatic and consular services.

COLONIAL DEPARTMENT.

All the proceedings consequent on the appointment of the Commissioners under the 25 Geo. 3, are equally applicable to this, as to the Home and Foreign Departments, although the constitution of the Colonial Department as a distinct branch of the Secretariat of State, did not take place until the year 1801,

at which time all the fees which had previously existed in the office of the Lords Commissioners of Trade and Plantations were transferred to the Colonial Office, and also all the fees connected with East India and Colonial appointments, which used to be received at the Home Office.

Appendix, No. 37. By the Return of the chief clerk (marked A.), the annual amount of fees received in aid of the fee fund appears to be 2,168 *l.* 7 *s.* 9 *d.*, from which however is to be deducted 1,136 *l.* 3 *s.* 5 *d.*, the annual amount of fees on military commissions, received through the War Office, and which we have proposed should be abolished. The remaining sum of 1,032 *l.* 4 *s.* 4 *d.* is collected under three heads, as set forth in the margin.

No. I. Appointments by warrant.
II. Ditto by patent.
III. Passports or certificates.

We are of opinion that the fees on Colonial appointments (Nos. I. and II.), the annual amount of which is 1,026 *l.* 4 *s.* 2 *d.*, should be abolished upon the same principles which have induced us to advise the abolition of fees on military, civil and ecclesiastical appointments; and we have reason to believe that the salaries of governors and other functionaries in the colonies have been so reduced, that the abolition of these fees will be a considerable pecuniary relief to persons in future appointed to such situations.

The subjoined statement will show in two instances the amount of fees and other charges to which a governor of a British colony is subject, on his appointment by patent.

As a Governor of *Malta.*	£.	s.	d.	As a Governor of the *Windward Islands.*	£.	s.	d.
Fees to the Colonial Office -	123	16	6	Fees to Colonial Office - -	142	19	–
Chief clerk at ditto, for passing patent - - - -	21	–	–	Chief clerk at ditto, for passing patent - - - -	21	–	–
	£. 144	16	6		£. 163	19	–
Council Office - - -	44	11	–				
Mr. Attorney-General - -	15	16	–	Council Office - - -	44	11	–
Signet Office - - -	11	16	6	Mr. Attorney-General - -	44	18	–
Privy Seal - - - -	11	11	6	Signet Office - - -	23	4	–
Crown Office - - -	27	3	2	Privy Seal - - - -	22	19	–
Admiralty Commission - -	6	5	10	Crown Office - - -	51	–	8
Fees - - - £.	262	–	6	Fees - - - £.	350	11	8
Stamp Duty - - -	200	–	–	Stamp Duty - - -	200	–	–
Total - - £.	462	–	6	Total - - - £.	550	11	8

Although the passports or certificates (Fee No. III.) are granted for the exclusive benefit of the party, and therefore a payment which is justifiable, we think it would be better to substitute a stamp duty instead of a fee, at such a considerable reduction of the present amount, as we have recommended with reference to passports at the Foreign Office.

The amount now received is 6 *l.* 0 *s.* 2 *d.* per annum.

We proceed to the Returns of fees, perquisites and emoluments taken for private use.

Appendix, No. 38. The chief clerk's Return marked (B.), states an annual sum of 103 *l.* 5 *s.* received for his own benefit, derived from the passing of letters patent through the different offices, the charge varying from five to twenty guineas.

We have already stated at length our opinion of the impropriety of any officer of a public department receiving profits from private agency.

Appendix, No. 39. The Returns of the two office-keepers show annual profits (exclusive of original and additional salary) of 366 *l.* 1 *s.* 6 *d.* under five heads, as set forth in the margin, which sum is equally divided between them.

No. I. Christmas-box from the office.
II. Fees on East India and colonial commissions received from the War Office.
III. Profits on sale of Gazettes.
IV. Profits on sale of newspapers.
V. Gratuities from individuals.

The fees on East India and colonial military commissions, amounting to 37 *l.* 0 *s.* 6 *d.* per annum, which are received under No. II., will cease, if the recommendation we have already offered be carried into effect; and the profits of the Gazettes (No. III.), realizing annually 252 *l.* 18 *s.* 4 *d.*, are subject to the observations we have made on similar profits at the Home and Foreign Office.

With reference to the Christmas-box of 4 *l.* 4 *s.* (No. I.) given by the office, it appears to us that if the payment be necessary, it would be better to add it to the salary.

We

We have in another part of this Report animadverted upon the system of receiving gratuities or Christmas-boxes from individuals, which, under No. V., appears to amount to 35 *l.* 18 *s.* 8 *d.* per annum.

We have moreover been informed, that the same objectionable practice exists at the Colonial Office as at the Foreign Office, of going to the houses of foreign ministers and others to solicit these trifling contributions; a practice upon which we have already observed.

Annual perquisites of 36 *l.* (No. IV.) arise from the sale of newspapers, and should be discontinued.

Each of the porters receive, according to the Returns made to us, an annual profit (in addition to his salary and Christmas-boxes from the office) amounting to 29 *l.* 13 *s.* 4 *d.* per annum, 20 *l.* of which arises from Christmas-boxes from individuals, and the remainder is paid to them by the chief clerk for journies after office hours: this latter payment may not strictly come within the limit of our inquiries, but we beg leave to observe, that it is a practice which may lead to abuse.

We have only to state in conclusion, that all the observations we have made on the subject of allowances, perquisites and emoluments, received at the Home or Foreign Office, for the private use of individuals, are applicable to the Colonial Department, and that consequently we recommend their abolition.

In justice we remark, that no blame whatever can attach to the parties belonging to the establishment of the three Secretaries of State, who now receive these payments for their own use, acting, as we believe they have done, in conformity to the example of their predecessors.

It is however to be regretted, that more care was not taken in the first instance to carry fully into effect the regulations of 1795, in defiance of which such objectionable customs have so long prevailed.

Should the salaries of the persons affected by our recommendations appear to be too small, we recommend those in authority to take the subject into their liberal consideration; but we submit to your Lordships that whatever amount of salary be given, it should be distinctly ordered that no payments, fees, gratuities, perquisites or allowances, should be in future taken for private benefit under any pretext, or under any denomination.

OFFICE OF ATTORNEY AND SOLICITOR-GENERAL.

The office of Attorney-General is one of great antiquity, and was in existence in the reigns of the Plantagenet princes.

That of Solicitor-General is of later date, but we find mention made of the office during the reign of Queen Elizabeth.

It does not appear that inquiry has been made by any of the Commissioners, referred to in this Report, into the fees and emoluments of these high officers, nor do we feel ourselves authorized to enter into any investigation of that portion of their duties which is connected with the courts of justice; but we confine ourselves to the fees and emoluments which accrue to them, from their position as advisers and referees of the Crown, with respect to charters, patents and other instruments.

The origin of the several fees which are included in the Returns made to us is of very ancient date, and may be considered as the legitimate consequence of these officers being the law advisers of the Crown.

As the Crown at all periods of our history has been the fountain from which charters, grants, appointments and letters patent of every kind have issued, it is obvious that all petitions for the exercise of the prerogative in favour of particular companies, or individuals, would require a reference to persons learned in the law, upon whose reports the Executive would give or withhold its sanction.

The annual amount of fees taken by the Attorney-General for the years 1834 and 1835 was 1,103 *l.* 16 *s.* 3 *d.*, and that of the Solicitor-General for the year 1835 was 887 *l.* 12 *s.*; but as a small portion of each of these years is not included in the Return before us, in consequence of official changes which have taken place during the time over which our inquiry extends, the annual amount may be taken as somewhat greater than that of the Return. Appendix, Nos. 40, 41.

The Attorney and Solicitor-General are entitled to fees for the preparation of bills whenever a King's warrant is addressed to them.

In some cases the King's warrant is addressed to them both, in others to the Attorney-General alone; in others, as in the case of letters patent for inventions, it is addressed to whichsoever of them the party who applies for the patent may direct.

No. I. Approving, settling and signing the King's Bill in cases of grants or letters patent.
II. Reporting to the King on the granting of letters patent for inventions.
III. Hearings and oppositions in cases of patents for inventions.
IV. Reports on references from the Secretary of State on charters, licences in mortmain, denization, &c.

It does not appear to us that any of the fees as set forth in the margin are objectionable, either in principle or amount, except those payable on any instruments incidental to appointments to offices, the abolition of which, for reasons already before your Lordships, we have recommended.

As it is obvious that chartered companies or individuals seeking letters patent, or accepting titles of honour, do so for their own profit or gratification, we see no reason to exonerate them from a fair contribution towards the payment of those officers of state through whose hands the instruments must pass.

It also appears to us that the preliminary check to which application for letters patent for inventions should be subjected, cannot easily be placed in better hands than in those of the law officers of the crown.

CLERK OF THE PATENTS TO THE ATTORNEY AND SOLICITOR GENERAL.

We are unable to trace with any precision the origin of this office, but from the evidence before us, and the various inquiries we have made, we are inclined to think that its duties were originally performed by the private clerks of the law officers of the crown; but that in course of time, most probably from the advantage of a continuous appointment of the same person by succeeding law officers, it became at length an independent office, and assumed the character in which we now find it.

We are confirmed in this opinion by the fact, that no books or papers belonging to the office can be traced beyond the father of the present officer, who was appointed in the year 1801; and we consider that such books and papers have been from time to time removed, as the private property of the respective persons by whom the office has been held.

Appendix, No. 42. The annual amount of fees during the period over which our inquiry extends is 1,247 *l.* 8 *s.* 6 *d.*, which the officer (subject to the deduction of 432 *l.* 9 *s.* 3 *d.* per annum for disbursements for a clerk, for rent and expenses of the chambers wherein the business of the office is conducted, and for other minor charges,) receives for his own use and benefit. And from this we must further deduct about 50 *l.* a year, which is included in the Return, but which, for various reasons, has not been actually received from the parties.

Appendix, No. 42. The annual amount of fees during the same period, received by the engrossing clerk, is 332 *l.* 10 *s.* 8 *d.*, subject to an annual outlay of 23 *l.* 2 *s.* 4 *d.*, and of a further deduction of 9 *l.* for fees to which he was entitled, but which have not been actually collected.

CLERK OF THE PATENTS.
No. I. Preparing draft of King's Bill for approval of Attorney or Solicitor-General in cases of grants or letters patent.
II. Preparing and engrossing transcripts of King's Bill to be passed through the Signet and Privy Seal Offices.

ENGROSSING CLERK.
No. I. Engrossing the King's Bill for His Majesty's signature.

The fees arise from the same sources as those payable to the Attorney and Solicitor-General, viz., from instruments which, in some or other of their stages, are referred from the department wherein they take their origin, to the office of the Attorney and Solicitor-General.

As we have recommended the abolition of fees on any instruments incident to appointments, it follows that fees on the transit of such instruments through this office should also cease.

To fees payable on charters, titles of honour, and letters patent for invention, we see no objection in principle, should it appear to your Lordships that it is necessary, for the due preparation of such instruments, that they should still pass through all the stages which custom and usage have prescribed.

We by no means however wish to travel so far out of the limits within which our inquiry is restrained, as to give any opinion on this point; but at the same time we should scarcely have performed the duty with which we are entrusted, if we had abstained altogether from remarking that it was a fit subject, from its close connexion with fees, for your Lordships to consider.

SIGNET OFFICE.

The Keeper of the King's signet appears from a very early period to have been the King's secretary, and, together with the clerks of the signet, to have been attached to the Royal Household. We find also, that until within the last few years the clerks of the signet received board wages from the Lord Chamberlain. *Vide* Preface to the "sixth volume of the Proceedings and Ordinances of the Privy Council of England," by Sir Harris Nicolas.

The increased duties and higher rank of the King's secretary, when in more modern times he became secretary of state and a responsible minister, made no difference with reference to the signet, which continued to be given to his custody.

The Act of the 27 Hen. 8, c. 11, directs the process by which instruments are to pass through the Signet Office to the Privy Seal Office, and the evidence which we have received proves that no material alteration has taken place in the practice since the passing of this statute. The Signet Office, though virtually a branch of the Secretariat, has its own separate establishment, and consequently a distinct receipt of fees. It is not within the line of our duty to express any opinion whether the public business be or be not facilitated by this arrangement; it is however manifest, that if this separation of offices was intended to produce a check between the Secretariat of State and the Signet Office, such intention has been departed from, inasmuch as the deputy clerks of the signet are clerks also in the Foreign and Home Departments, and the principals rarely if ever attend in person. Minutes of Evidence, p. 63.

The Commissioners appointed under the 25 Geo. 3, c. 19, did not extend their inquiries to this office; and no change appears to have been made until 1817, when it was enacted by the Act of 57 Geo. 3, c. 63, that all officers appointed after the passing thereof, should perform their duties in person, and at fixed salaries; and that the fees belonging to officers so appointed should be carried to the account of the Consolidated Fund. A subsequent Act of the 2 Will. IV. c. 49, authorized the Lords of the Treasury to abolish any of these offices as vacancies should arise, and consequently one out of the four clerkships is now abolished, and a fourth part of the fees belonging to the clerks carried to the credit of the Consolidated Fund.

The Returns state the annual receipts of the three clerks to be 357*l.* 15*s.* 4*d.* each; and that the receipts of one of the deputy clerks amounted to 213*l.* 12*s.* 4*d.* per annum, and the other, who acts for two clerks, 427*l.* 4*s.* 8*d.* Appendix, Nos. 43, 44, 45.

The Return of the joint receivers of fees and record-keepers state their annual receipts from fees to be 392*l.* 13*s.* 8*d.*, the senior taking two-thirds, and the junior one-third. Besides which, they receive an allowance of 52*l.* 10*s.* per annum from the Home Office, as a compensation for loss of apartments, which is divided between them in the same manner as the fees. Appendix, No 46.

The payment in aid of the Consolidated Fund from this office in 1835 was 548*l.* 10*s.* 8*d.*

The whole sum, including a small proportion of the fees paid over to the Secretaries of State for the Home and Foreign Departments, and also the expenses of taxes, stationery, coals, candles, &c., amounts to 2,737*l.* 13*s.* 4*d.* annually, which is collected under ten heads, as set forth in the margin. Appendix, No. 47.

No. I. Commissions.
II. Appointments, civil and ecclesiastical.
III. Charters.
IV. Creations.
V. Denizations.
VI. Inventions.
VII. Licences in mortmain, &c.
VIII. Allowance warrants.
IX. Irish letters.
X. Extra despatch.

We recommend, for reasons more than once repeated, the abolition of the fees under Nos. I. and II., amounting annually to 834*l.* 10*s.* 4*d.*, and the continuance of the sums (substituting a stamp for the fee) under Nos. III., IV., V., VI. and VII., amounting annually to 1,581*l.* 5*s.* 8*d.*

The allowance warrants, amounting annually to 16*l.* 6*s.* 6*d.*, under No. VIII., are not now issued for the payment of salaries to ambassadors and officers of state, and the fees have therefore ceased.

The fee under No. IX., for Irish letters, should be discontinued as far as relates to appointments of every description, amounting annually to 32*l.* 19*s.* 2*d.*; but we propose that it should still be levied on those letters which relate to inventions, charters, creations, titles of honour, licences for various purposes, and grants of escheated property, amounting annually to 124*l.* 0*s.* 2*d.*

The fees collected under No. X., amounting annually to 148*l.* 11*s.* 6*d.*, for extra despatch, should be forthwith abolished; we believe there is no lawful authority for such

such payment under the plea of more expeditiously performing the business, and we entertain the strongest objections in principle to any gratuity or allowance in any public office, by the payment of which one applicant obtains precedence in the despatch of business over another who is unwilling or unable to submit to the demand.

PRIVY SEAL.

Vide Preface to the "sixth volume of the Proceedings & Ordinances of the Privy Council of England," by Sir Harris Nicolas.

THE office of Keeper of the King's Privy Seal has always been considered of great importance; and the persons holding it have been members of the Privy Council since, and probably before, the reign of King Edward the Third. The Keeper of the King's Seal was originally called "Clerk of the Privy Council," afterwards "Keeper of the Privy Seal," and in more modern times "Lord Privy Seal." In the 15th century, the situation was usually filled by a bishop, who had previously been the King's secretary.

From the period when the Keeper of the Privy Seal, as well as the Lord Chancellor, became answerable for the legality and expediency of the King's grants, in consequence of a writ of Privy Seal being declared the proper warrant to the Lord Chancellor to use the Great Seal, the office involved great ministerial responsibility.

That system appears to have commenced in the reign of King Henry the Sixth, and was confirmed by the statute of 27 Hen. 8. By the statute regulating precedency in the 31 Hen. 8, the Lord Privy Seal was ranked as the fourth great officer of state, with precedency (if a peer) of a duke. He is appointed by letters patent, and by the delivery of the Privy Seal; and besides the oath of a Privy Councillor, he takes an oath of office, to the effect that he will faithfully perform the duty of the Privy Seal; and that no one shall use the seal without the King's special command, knowledge, or assent. It is his duty, according to Lord Coke, not to affix the Privy Seal to any grant, "without good warrant, nor with warrant, if it be against law, undue, or inconvenient, but that first he acquaint the King therewith."

The process by which instruments are passed to the Privy Seal Office for authentication, before they are perfected by affixing the Great Seal to them, has been already stated in the Evidence taken before us relative to the Signet Office, to which we specially call your Lordships' attention.

Minutes of Evidence, p. 63.

No alteration in the ancient system of this office, under which all the expenses of the establishment were defrayed by fees, took place until 1817, when by the 57 Geo. 3, c. 63, already referred to, officers to be appointed after that Act to this as well as to the Signet Office, were directed to perform their duties in person and at fixed salaries, and the subsequent Act, 2 Will. IV. c. 49, also comprehended the establishment of the Lord Privy Seal.

It appears that, in 1823, the provisions of the first statute, upon a vacancy occurring, were acted upon, and the then appointed clerk was granted a fixed salary; and in 1833, in pursuance of the powers of both statutes, a general plan was laid down for the future arrangement of the office.

Thus all the fees, except such portion of them as continue to be paid to the one remaining clerk on the old establishment, are carried to a fee fund, and fixed salaries given in lieu thereof.

Appendix, No. 48.

The Return of one of the patent clerks, who is also record-keeper and receiver of fees, states the annual amount received to be 2,481 *l.* 5 *s.*, collected under nine heads, as set forth in the margin.

No. I. Commissions and grants.
II. Appointments, civil and ecclesiastical.
III. Creations.
IV. Charters.
V. Denizations.
VI. Licences in mortmain, &c.
VII. Warrants and annuities.
VIII. Inventions.
IX. Extra despatch.

We recommend, as in the Signet Office, the abolition of fees under Nos. I. and II., amounting annually to 867 *l.* 18 *s.* 2 *d.*, and the continuance by way of stamps of the sums to be received under Nos. III., IV., V., VI. and VIII., amounting annually to 1,486 *l.* 0 *s.* 8 *d.*

The fees, amounting to 12 *l.* 18 *s.* 6 *d.*, under No. VII., as stated with reference to a similar charge at the Signet Office, have ceased.

With reference to the fees under No. IX., amounting annually to 114 *l.* 7 *s.* 8 *d.*, we have nothing to add to the remarks already made with respect to similar payments at the Signet Office.

Appendix, Nos. 49. 50.

It appears by Returns rendered to us, of the appropriation of the before-mentioned fees received in this office in the years 1834 and 1835, that after paying the patent clerk on the old establishment his proportion of fees, and defraying

defraying the contingent expenses of the office, and the salaries of the new establishment, the sums of 740 *l.* 13 *s.* 1 *d.* in the year 1834, and 619 *l.* 6 *s.* 8 *d.* in the year 1835, were paid into the Exchequer, in aid of the Consolidated Fund.

CLERK OF THE LETTERS PATENT IN CHANCERY.

The office of the Clerk of the Patents was created by letters patent, dated 7th April, in the 16th year of the reign of King James I.

The Lords Commissioners appointed by letters patent, dated the 16th of September 1729, nominated Sub-Commissioners, by whom a jury was impannelled; and it appears by the Report, that the jury found that a list produced to them of ancient fees was correct, and the Lord Chancellor and Master of the Rolls, in 1743, confirmed this list.

The Commissioners on the Duties, Salaries and Emoluments in Courts of Justice, also, in the year 1816, recommended, with reference to the fees in this office, that they should be reduced to the ancient scale; nevertheless, the Clerk of the Patents, following the example of his predecessors, continues to take larger fees than were thereby allowed, as will appear by the comparative statement in the Appendix. Appendix, No. 51.

These fees, however, are now received in aid of the revenue, inasmuch as the Act 3 & 4 Will. IV. c. 84, came into operation with reference to this office, in consequence of a vacancy occurring in 1833, and a fixed salary of 400 *l.* a year, in lieu of all fees at that time received for the private use of the Clerk of the Patents, is now paid for the remuneration of that officer and his establishment.

We are of opinion that the future receipt of all fees, or portions of fees, not duly authorized, should be forthwith discontinued. And we advise that all the payments to be made in aid of the revenue at the Patent Office be hereafter commuted for stamp duties.

The annual amount received is 1,577 *l.* 1 *s.* 1 *d.*; but it is manifest that this amount should have been reduced by so much of the fees, or portions of fees, as have been taken without authority, according to the above statement. This sum is received under nine heads, as set forth in the margin. Appendix, No. 52.

The fees under Nos. I., II., III., IV. and V., amounting annually to 156 *l.* 9 *s.* 2 *d.*, for the reasons given in favour of the abolition of similar fees in other offices, should be abolished.

The fees under Nos. VI., VII. and VIII., amounting annually to 96 *l.* 12 *s.* 5 *d.*, should, we think, be continued, as conferring either exclusive privilege or private advantage.

We have already stated our opinion with reference to payments on patents of invention, which we are of opinion should be continued.

The sum received under No. IX. at this office is 1,323 *l.* 19 *s.* 6 *d.* per annum.

No. I. Grants of office.
II. Revocations of ditto.
III. Special pardons.
IV. Grants of salaries.
V. Annuities and pensions for life.
VI. Charters.
VII. Denizations.
VIII. Licences to theatres.
IX. Inventions.

We take this opportunity of stating that the whole amount of fees paid for a patent of invention granted for England to one person, and for one skin in length, exclusive of stamps, specification and agency, is

		£.	s.	d.	£.	s.	d.
Secretary of State -	Reference -	2	2	6			
	Warrant -	7	13	6			
	Bill - -	7	13	6			
					17	9	6
Mr. Attorney-General -	Report -	4	4	–			
	Bill -	9	16	–			
					14	–	–
Signet Office -	Fees - - -				4	7	–
Privy Seal Office	Fees -				4	2	–
Great Seal Office -	Fees - - - -				18	17	–
					58	15	6
Stamps - - -	- - - -				36	–	–
					£. 94	15	6

The most advisable course in our opinion as to these payments (except the fees to the law officers) would be, that they should be consolidated with the stamp at present

present levied, and the aggregate amount taken by means of three separate stamps one stamp equal to a sixth of the whole charge to be affixed to the first application to the Secretary of State, one other stamp of the value of two-sixths to be affixed to the instrument of approval by the Attorney-General, and the third stamp, value three-sixths, to be affixed to the patent when completed.

It is manifest that if all payments were delayed till the patent was perfected, there would be no security against unnecessary trouble being given to the public officers, whose time might be occupied with preliminary inquiries into schemes subsequently abandoned.

Appendix, No. 53. We have also received a Return (B.) from this office, showing the amount received there on behalf of the following persons, namely,

	£.	s.	d.
The Lord Chancellor	382	2	2
The Clerk of the Hanaper	1,952	11	6
Deputy ditto	133	17	6
Purse Bearer	596	18	4
Sealers	133	17	6
Gentlemen of the Chamber	10	10	–
Lord Chancellor's Porter	1	1	–

All these fees, except those payable to the Lord Chancellor, are received for the private use of the parties; and it would, we submit to your Lordships, be very desirable if arrangements could be made with them, so that their private interests should not interfere with any general plans of improvement.

We also remark, that in case your Lordships are disposed to approve our recommendations with reference to the commutation of fees for stamps, the necessity of affixing the privy and great seal to the same instruments, as far as the receipt of money is concerned, would hereafter be avoided.

CLERK OF THE CROWN IN CHANCERY.

The Clerk of the Crown continually attends the Lord Chancellor in person or by deputy, to write and prepare for the great seal commissions of lieutenancy, of justices of assize, oyer and terminer, gaol delivery and of the peace, writs of association, &c.; also all general or special pardons. Into his office the writs of Parliament, with the names of knights and burgesses elected thereupon, are to be returned and filed.

The vacancy which occurred in the office of the Clerk of the Crown in July 1834, brought into operation the Act of the 3 & 4 Will. IV. c. 84; and in pursuance of that Act, and the subsequent statute of the 5 & 6 Will. IV. c. 47, the fees formerly collected in this office for the benefit of the Clerk of the Crown, his deputy, and the clerk, have been paid into the Exchequer, and fixed salaries given in lieu thereof.

Appendix, No. 54. Of the annual sum of 2,155 *l.* 3 *s.* 3 *d.* hitherto received, it appears that 246 *l.* 18 *s.* 6 *d.* was taken on instruments which are now relieved from this impost, pursuant to the Minute of the Lords of the Treasury of March 1836.

The annual amount of fees may therefore be stated at 1,908 *l.* 4 *s.* 9 *d.*, collected under ten heads, as set forth in the margin.

No. I. Creations.
II. Writs for Serjeants-at-law.
III. Writs for Masters Extraordinary in Chancery.
IV. Attending committees.
V. Appointments.
VI. Commissions.
VII. Filing and giving certificate of return of Members of Parliament.
VIII. Payments by justices or magistrates.
IX. Payments by clerks of assize, town clerks, clerks of the peace, and registrars, searching and copying records, &c.
X. Fractional payments for the purpose of making even money.

The fees under Nos. I., II., III. and IV., amounting to 773 *l.* 19 *s.* 11 *d.*, we propose to preserve to the revenue, substituting, for the three first heads of fees, stamps of corresponding value, for the reasons already adduced in favour of payments with reference to the same or similar objects to other offices.

The fees under V. and VI. will of course be subject to the decision to which your Lordships may come relative to the abolition of fees generally on appointments and commissions: they amount annually to 495 *l.* 16 *s.* 4 *d.*

With reference to the fees under Nos. VII., VIII. and IX., amounting annually to 597 *l.* 6 *s.* 11 *d.*, we consider that if the services to which they refer are not altogether of a public nature, yet they partake so much of that character, and are in themselves so insignificant,

ficant, as to justify us in recommending their abolition; and we further observe, that the operation of 5 & 6 Will. IV. c. 76, s. 104, will necessarily greatly diminish the receipts under No. VIII.

We are of opinion that the fractional payments received under No. X., amounting annually to 41 *l.* 1 *s.* 7 *d.*, being in excess of the authorized fees, should be forthwith discontinued.

PRIVY COUNCIL.

This Court is of great antiquity, the government of England having been originally conducted by the King and his Privy Council: it is called by way of eminence "The Council," and, according to Sir Edward Coke, "it is a noble, honourable and reverend assembly of the King, and such as he wills to be of His Privy Council, in the King's court or palace." Each councillor is appointed by the will of the King only, and is subject to removal at His Majesty's discretion.

The number of privy councillors has been the subject of regulation, but it is now indefinite; the selection of those summoned, and consequently attending, depends on the King's pleasure.

It was stated by the Committee on Finance in 1798, that the fees were then taken at this office according to a table of fees of long standing; but although search has been made by the present chief clerk amongst the documents from 1780 to the present time, no table has been found other than the table after mentioned; and it seems more than probable, as the fees before that time were received without any accounting for the application thereof, entries of such fees, if made at all, were made in books which were considered the private property of the person receiving the same, and have been removed from the office.

By the Report of a Committee of the Lords of the Council of the 4th of April 1808, it appears that their Lordships took into their consideration the fees and gratuities taken in this office on beneficial orders in council, particularly those upon orders recommending the grant of licences, under the King's sign manual, to navigate and trade, and the authority, under which the same had been taken, as well of the account and application thereof; and their Lordships were of opinion, that there was no other sanction for taking any fees or gratuities in this office than usage, although such usage was probably of very ancient date, as to far the greater part thereof; and they directed a statement or table of fees to be taken in future, to be prepared conformably thereto, which was accordingly submitted to, and approved by their Lordships; and the Committee recommended that the same should be established as a table of standing fees to be received in future in this office, with the strictest injunctions that no person whatever belonging to it should, under any colour or pretence whatever, presume to demand or receive, by way of fee, gratuity, present, charge for agency, or otherwise, any larger sum for any order in council passed under the seal of that office, or for any other business transacted therein, than the particular fees under different heads set down in the said table. Approving also of the practice which had theretofore prevailed in other departments, of carrying the fees and gratuities therein taken to a fund to be applied to the general expenses of those establishments, and of allowing the officers belonging thereto certain fixed salaries in lieu of such fees and gratuities, their Lordships recommended that a similar arrangement should be made as to the fees taken in this office. Appendix, No. 55.

This recommendation and the table were approved by His Majesty, and are now in force. All the appointments under the old system have lapsed, and the present officers receive salaries in lieu of the fees, which continue to be received without alteration according to the table, and to be applied towards defraying the expenses of the establishment.

The business of this office is divided into two branches, the Administrative and the Judicial.

A list of the fees taken under the before-mentioned authority in respect of the administrative duties performed, is set forth in the margin, and they amounted annually to 741 *l.* 18 *s.* 3 *d.* Appendix, No. 56.

No. I. On swearing a Privy Councillor, Lord Chancellor, or other Great Officer of State, Chancellor of the Duchy of Lancaster, Constable or Lieutenant of the Tower, Lord-Lieutenant of a county in England or shire in Scotland.
II. On swearing a Governor of Plantations.
III. For the order approving commission of, and general instructions to, such governor.
IV. For entering such commission and instruction in the register.
V. Fees upon the several instruments appointing such governor.
VI. Councillors appointed for the plantations.
VII. Order relieving vessels from embargo.
VIII. Order on Private Act from colonies.

For the reasons assigned already by us as to fees taken in other departments on the appointment of public officers, we are of opinion that these fees, from Nos. I. to VI. inclusive, amounting annually to 720 *l.* 14 *s.* 5 *d.*, should be abolished; and as the fee No. VII., amounting annually to 16 *l.* 18 *s.* 4 *d.*, appears to be a charge improperly made on vessels released from an embargo imposed for State purposes, that fee also should in our opinion be discontinued.

The fees under No. VIII. for orders on Private Acts in the colonies, producing an annual average sum of 4 *l.* 5 *s.* 6 *d.*, being for the advantage of individual parties, should for the reasons already laid down be continued.

With reference to the fees taken in the Judicial branch of the Privy Council, we consider that it is not within the limit of our duties to inquire into them, inasmuch as the Minute of your Lordships, under which we act, exempts the courts of law from our investigation.

The Returns from the chamber-keepers and messengers show, that they receive about 40 *l.* annually in the nature of Christmas-boxes, though stated by them as a fee for summoning privy councillors. We have already animadverted on this practice, and particularly call your Lordships' attention to the words of the Order in Council above quoted, by which all payments and perquisites are prohibited.

This practice should be forthwith discontinued.

The two chamber-keepers also receive the sum of 12 *l.* 18 *s.* 8 *d.* each annually, arising to them as keepers of the council chamber, from fees of honour received in the Lord Chamberlain's department. These fees, we understand, have been already adverted to by the Commissioners appointed to inquire into the Fees of the Royal Household.

TREASURY.

The usage authorizing the receipt of fees in the Treasury is supposed to be very ancient.

Appendix, No. 57. It appears from a Treasury Minute, dated 24th April 1695, that W. Lowndes was appointed Secretary to the Treasury at a Board at which the King was personally present, and that His Majesty at the same time approved the table of fees for the office.

The late receiver of the fees and the present receiver both remember an old table of fees signed "Lowndes," which used to hang up in one of the rooms in the Treasury; we have caused this table to be searched for, but without success.

It will appear by the accompanying tables, that a considerable number of the fees which were received in 1782 have been abolished or discontinued between that time and 1833, with which year our inquiry begins.

The Commissioners under the Act of the 25 Geo. 3, c. 19, calculated that the fees of the Treasury on the peace establishment would probably amount to 8,200 *l.* per annum. The annual amount which will for the future be collected, supposing no further alteration to be made, cannot be calculated at a sum greater than 4,000 *l.*

We find, besides, that many other fees have been abolished between the beginning of 1833 and the end of 1835, particularly by the Minute of the 13th October 1835, which abolished all fees paid by the public to the fee fund of the Treasury, to which Minute we beg particularly to refer, both with regard to the principles laid down and the change effected.

Appendix, No. 58.

Appendix, Nos. 59, 60, 61. The receiver of fees at the Treasury has rendered to us three Returns, the first of which contains the amount of fees received during the years 1833, 1834 and 1835, which are still in existence; the second contains the fees which were in existence on the 1st of January 1833, and which have produced some revenue during the time embraced by our inquiry, but which have now ceased to exist; the third contains a list of fees which were received prior to the year 1782, and ceased before the year 1833.

Appendix, No. 62. We proceed to treat of the fees, which are still received under eleven heads, as set forth in the margin, the amount being 4,054 *l.* 2 *s.* 1 *d.* annually.

The

No. I. King's warrants relating to appointments.
II. Board warrants relating to ditto.
III. Constitutions, nominations and appointments.
IV. Grants of salary, or authority to charge salary on a particular fund, or to retain it out of a particular fund.
V. Pensions.
VI. Grants out of money, in the hands of the Crown by forfeiture, escheat, capture, or otherwise.
VII. Warrants to accept a composition for offences against the revenue.
VIII. Grants of land without valuable consideration.
IX. Fees for entering instruments which originate in other offices.
X. Fees on Crown leases.
XI. Beneficial warrants or letters, without specific grant of money.

The fees collected under the heads Nos. I., II. and III. are upon appointments, amounting to 1,368 *l.* 8 *s.* 4 *d.* per annum.

Those under No. IV. are upon grants of salary incident to appointments, amounting annually to 18 *l.* 18 *s.*

The fees under No. V., amounting annually to 262 *l.* 5 *s.* 6 *d.*, relate to pensions.

We think that all the fees under these five heads should be discontinued, for the general reasons given in our preliminary remarks.

The fees under No. VI. are upon grants of money, by the bounty of the Crown, to individuals, amounting annually to 658 *l.* 4 *s.* 8 *d.*

We have already remarked, that in such cases the fees as such should be discontinued, and the exact amount intended to be received by the grantee should pass in one net sum.

This may be done without any loss to the revenue, by granting to the party exactly that sum which would have remained to him after the payment of fees. This plan has been already adopted with regard to the bounties payable upon the capture of slaves, which are chargeable upon the Consolidated Fund by Act of Parliament. These bounties were subject, according to the ancient practice of the Exchequer, to the charge of fees payable there, besides the fees payable at the Treasury. In consequence of the abolition of the old Exchequer, and the transfer of these payments to the office of Paymaster of Civil Services, the fees formerly deducted at the Exchequer ceased to be paid on them. In order that the party receiving bounty should not by the change in the mode of payment be placed in a better situation, the fees formerly paid at the Exchequer, and also the Treasury fees, are deducted from the gross amount of bounty due, and the party receives the difference.

The same principle has been adopted by the Treasury in the payment of certain ancient grants and allowances which used to be charged on His Majesty's Civil List, but which have, under the authority of the Act of the 3 & 4 Will. IV. c. 86, been transferred to the Commissioners of Woods, &c. The warrant, directing the said Commissioners to pay these grants and allowances, has a list of them subjoined to it, with the sum payable set against each, which sum in each case is the amount of the ancient grant, deducting the ancient fees.

With respect to the fee No. VII., amounting annually to 29 *l.* 15 *s.*, we have already observed that the same principle should be applied where a party pays money to the public. By the present practice, a party who, being sued for offences against the revenue of Customs, is allowed to make a composition by the payment of a given sum, say 50 *l.*, pays also a fee of 2 *l.* 2 *s.* The 50 *l.* goes to the Customs, the 2 *l.* 2 *s.* to the Treasury fee fund. We think it would be better, in such a case, to fix the amount of composition at 52 *l.* 2 *s.*, without any fee; and we would accordingly recommend the discontinuance of these fees.

The fee No. VIII., amounting annually to 9 *l.* 2 *s.*, arises from grants made for charitable or public purposes; and we think that such grants ought not to be subject to any fee.

The fees under No. IX., for entering instruments which arise in other offices, amounting annually to 42 *l.* 7 *s.*, were, no doubt, originally taken to compensate the officer making the entry for his trouble; but as the officers in the Treasury are all placed upon fixed salaries, and as these entries relate generally to appointments with salaries, we think they ought to be discontinued.

With respect to the fees under No. X., upon Crown leases, amounting annually to 272 *l.* 16 *s.* 6 *d.*, we doubt whether any advantage be gained to the revenue by taking these fees; but we shall have an opportunity of giving a more attentive consideration to this subject when we inquire into the fees of the office of Commissioners of Woods, Forests, and Land Revenues; at any rate, we think that no separate fees should be taken on this head in the Treasury.

The fees under No. XI., for beneficial warrants, or letters without specific grant of money, amounting annually to 1,392 *l.* 5 *s.* 1 *d.*, are upon transactions where no money passes, but where the Crown, through some particular department, grants privileges or indulgences to individuals. The chief part of these warrants or letters are directed to the different revenue departments, authorizing the admission or exportation of articles which in strictness could not be admitted or exported, releasing goods liable to forfeiture, or remitting fines to which the party has made himself liable, but which have not been paid. We do not propose in these cases

to relieve the parties from payments which we think they may be fairly called upon to make, except that we think that the fee on the reference ought to be discontinued; such reference being made for the information of the Lords of the Treasury without the control or suggestion of the parties, and pressing very unequally according to the amount of property at stake.

The only alteration we should propose as to these payments would be, to levy them by means of stamps.

Besides the above fees which originate in the Treasury, the under-mentioned sums are paid to the fee fund of that office. By the Act of the 41 Geo. 3, c. 32, passed soon after the Union with Ireland, a sum of 2,000 *l.* a year was directed to be paid out of the Consolidated Fund of Ireland, for allowances to officers from Ireland attending during the session of Parliament in London, or employed in attending parliamentary business relating to Ireland. The officers whom this sum was intended to pay, at first carried on their business in a separate office in London, called the Irish Exchequer Office; but the whole of this business was in the year 1817 transferred to the Treasury, and the sum appropriated to this service was at the same time transferred to the fee fund of the Treasury.

Appendix, Nos. 59. The amount received after deducting the fees of office in Ireland, and the expense of remittance, is 1,933 *l.* 11 *s.* per annum. As the two Exchequers of Great Britain and Ireland are now united, we think the transferring of this sum only causes unnecessary complexity of account, and ought to be discontinued.

There were formerly fees received at the Exchequer Seal Office for the use of the Chancellor of the Exchequer; but in 1831 that officer was placed on a fixed salary, and the fees which he formerly took for his own use were directed to be Appendix, No. 59. carried to the Treasury fee fund. They amount annually to 1,859 *l.* 14 *s.* 9 *d.*

Having gone through the fees received at the Treasury, we have only to add that there are no other fees, gratuities, perquisites or emoluments of any kind Appendix, No. 63. received by any person in that office, or in the Commissariat Branch, as appears by the communication of the Assistant Secretary.

COLONIAL REGISTRY OFFICE.

Appendix, No. 64. The Return of the Registrar states the annual amount of fees received by him to be 407 *l.* 12 *s.* 5 *d.*, which sum has been applied towards the payment of the fixed salaries of the establishment. The surplus, if any, was directed by the warrant of the Lords of the Treasury, dated 25th November 1819, in pursuance of the Act 59 Geo. 3, c. 120, to be applied in aid of the expenses of His Majesty's Civil List.

The Act of the 3 & 4 Will. IV. c. 73, abolished slavery, and consequently all future registries in this office may be considered as virtually at an end; and we are given to understand that the whole establishment will be broken up as soon as the necessity of maintaining it, in aid of the Commissioners of West India Compensation, be removed; we therefore abstain from any remarks on these fees.

OFFICE OF THE COMPTROLLER-GENERAL OF THE EXCHEQUER.

Appendix, No. 65. The Return of the Superintendent of Weights and Measures in the office of the Comptroller-General of the Exchequer, states the annual amount of fees received by him to be 255 *l.* 15 *s.*, for the comparison and verification of weights and measures with those in the Exchequer, under the Act 5 & 6 Will. IV. c. 63.

These fees were collected, partly for the private use of the two Chamberlains, and partly in aid of the revenue, before the passing of the Act of the 4 & 5 Will. IV. c. 15, regulating the office of the receipt of His Majesty's Exchequer.

We are of opinion that the due verification of weights and measures should be encouraged rather than impeded, and that this fee, which is now carried to the account of the public, should be abolished.

The

The other trifling fee of 13 *s.* 6 *d.* per annum, included in this Return, for the custody of horse shoes and hob nails, and for producing the same in the Court of Exchequer, on swearing the sheriffs of London into office, we do not propose to interfere with.

In conclusion of this our First Report, we submit to your Lordships that the interests of individuals, which may be affected by a compliance with our recommendations, should be duly considered, and any arrangements consequent on the abolition of fees will be facilitated by the granting of due compensation. Existing interests being thus provided for, there will be no difficulty in carrying into operation, among other improvements, the Minutes of the Lords of the Treasury of the 9th February and 1st March 1836, in all cases to which they may apply, and any reductions and consolidations which may appear desirable to your Lordships may be immediately effected. Appendix, Nos. 66, 67.

We take leave to call your Lordships' attention to the subjoined Financial Result of our recommendations with reference to the Public Offices comprehended in this Report, which we have condensed in a tabular form.

R. GORDON,
J. PARKER,
G. J. PENNINGTON,
G. FAULKNER.

Dated this 18th day of February 1837.

TABULAR STATEMENT, showing the FINANCIAL RESULT of the Recommendations of the Committee, contained in the foregoing REPORT.

DEPARTMENTS.	ANNUAL AMOUNT OF FEES received and appropriated to the Public Service.			ANNUAL AMOUNT OF FEES received and appropriated to the Use of Individuals.		
	TOTAL.	Recommended by the Committee to be		TOTAL.	Recommended by the Committee to be	
		Retained.	Abolished.		Retained.	Abolished.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Admiralty and Navy -	145 - -	7 13 4	137 6 8	—	- - -	- - -
War Office - -	1,240 8 -	- - -	1,240 8 -	214 6 11	- - -	214 6 11
Ordnance - -	1,171 15 8	- - -	1,171 15 8	230 7 8	- - -	230 7 8
Home Office - -	11,402 8 4	6,506 10 2	4,895 18 2	506 7 10	- - -	506 7 10
Foreign Office - -	1,122 14 2	500 - -	622 14 2	815 3 4	- - -	815 3 4
Colonial Office - -	2,168 7 9	6 - 2	2,162 7 7	528 13 2	- - -	528 13 2
Attorney and Solicitor-General's Patent Office - -	- - -	- - -	- - -	3,571 7 5	2,380 18 3	1,190 9 2
Signet Office - -	684 8 4	426 6 6	258 1 10	2,053 5 -	1,278 19 4	774 5 8
Privy Seal Office -	1,860 18 9	1,114 10 6	746 8 3	620 6 3	371 10 2	248 16 1
Clerk of the Patents in Chancery - -	1,577 1 1	1,420 11 11	156 9 2	—	—	—
Clerk of the Crown in Chancery - -	1,908 4 9	773 19 11	1,134 4 10	—	—	—
Privy Council Office -	741 18 3	4 5 6	737 12 9	65 17 4	25 17 4	40 - -
Treasury - - -	5,987 13 1	1,780 4 9	4,207 8 4	—	—	—
Colonial Slave Registry	407 12 5	407 12 5	—	—	—	—
Comptroller-General of the Exchequer	256 8 6	- 13 6	255 15 -	—	—	—
IRELAND:						
Fees on Military Commissions collected at the War Office, and paid over to						
Chief Secretary for Ireland - -	1,578 12 5	- - -	1,578 12 5	—	—	—
Vice Treasurer for Ireland - - -	303 16 2	- - -	303 16 2	—	—	—
£.	32,557 7 8	12,948 8 8	19,608 19 -	8,605 14 11	4,057 5 1	4,548 9 10

MINUTES OF EVIDENCE

Taken before the Committee appointed on the 3d November 1836, by the Lords Commissioners of His Majesty's Treasury, to inquire into the Fees, Gratuities, Perquisites and Emoluments, received in the several Public Offices.

WITNESSES.

NAVY.
Henry Frederick Amedroz, Esq. - p. 34
John Thomas Briggs, Esq. - - - *ib.*
Charles William Hallett, Esq. - - 35
Edward Gandy, Esq. - - - - 36
Sir John Barrow, Bart. - - - 38

ARMY.
Matthew Leonard Coleman, Esq. - - 39

ORDNANCE.
Seth Thomas, Esq. - - - - 40
Robert Porrett, Esq. - - - - *ib.*
Mr. William Batson - - - - 42
Mr. James Draffin - - - - 43
Edward Elliott, Esq. - - - - 44
George Stacey, Esq. - - - - 45
Sir Andrew Leith Hay - - - 46

HOME OFFICE.
Thomas Henry Plasket, Esq. - - 47
Mr. William Taylor - - - - 49
Mr. Francis Watts - - - - 51

FOREIGN OFFICE.
Thomas Bidwell, Esq. - - - - 52
Mr. John Venfield - - - - 53
Mr. Andrew Gracewood - - - 54
John Backhouse, Esq. - - - - *ib.*
The Hon. Frederick Byng - - - 55
John Bidwell, Esq. - - - - 56

COLONIAL OFFICE.
George Lodowick Wilder, Esq. - - 57
Mr. Thomas Dodsworth - - - 58
Mr. Daniel Harris - - - - 59

PATENT OFFICE.
Mr. Moses Poole - - - p. 60
Peregrine Dealtry, Esq. - - - 61
Mr. John Harris - - - - - 62
Mr. Henry Cooper - - - - 63

SIGNET OFFICE.
Edward Dewe Jones, Esq. - - - 63

PRIVY SEAL OFFICE.
Ralph Eden, Esq. - - - - - 66

CLERK OF PATENTS' OFFICE, CHANCERY.
Mr. Thomas Ruscoe - - - - 67

CLERK OF TRE CROWN OFFICE, CHANCERY.
Mr. Thomas Jackson - - - - 68

PRIVY COUNCIL OFFICE.
John Barrett Lennard, Esq. - - - 69
Mr. John Neal - - - - - 70

TREASURY.
Lacy Rumsey, Esq. - - - - 70
George Boyd, Esq. - - - - 72
Joseph Vernon, Esq. - - - - 73

COLONIAL SLAVE REGISTRY OFFICE
Thomas Amyot, Esq. - - - - 74

COMPTROLLER GENERAL OF THE EXCHEQUER.
John Bowen, Esq. - - - - 74

ALPHABETICAL LIST.

Amedroz, Henry Frederick, Esq. - p. 34
Amyot, Thomas, Esq. - - - - 74
Backhouse, John, Esq. - - - - 54
Barrow, Sir John, Bart. - - - 38
Batson, Mr. William - - - - 42
Bidwell, Thomas, Esq. - - - - 52
Bidwell, John, Esq. - - - - 56
Bowen, John, Esq. - - - - 74
Boyd, George, Esq. - - - - 72
Byng, the Hon. Frederick - - - 55
Briggs, John Thomas, Esq. - - - 34
Coleman, Matthew Leonard, Esq. - - 39
Cooper, Mr. Henry - - - - 63
Dealtry, Peregrine, Esq. - - - 61
Dodsworth, Mr. Thomas - - - 58
Draffin, Mr. James - - - - 43
Eden, Ralph, Esq. - - - - - 66
Elliott, Edward, Esq. - - - - 44
Gandy, Edward, Esq. - - - - 36
Gracewood, Mr. Andrew - - - 54
Hallett, Charles William, Esq. - p. 35
Harris, Mr. Daniel - - - - 59
Harris, Mr. John - - - - 62
Hay, Sir Andrew Leith - - - - 46
Jackson, Mr. Thomas - - - - 68
Jones, Edward Dewe, Esq. - - - 63
Lennard, John Barrett, Esq. - - - 69
Neal, Mr. John - - - - - 70
Poole, Mr. Moses - - - - - 60
Porrett, Robert, Esq. - - - - 40
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MINUTES OF EVIDENCE.

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Henry Frederick Amedroz, Esq., Chief Clerk in the Admiralty, attended the Committee, on the 15th of November 1836, and gave the following Evidence:

H. F. Amedroz, Esq.

15 Nov. 1836.

EVERY fee has been abolished except those upon commissions and warrants of removal of officers and others at their own request, and for their own private convenience and purposes.

When such removal takes place at the instance of a Lord of the Admiralty or other patronage, the fees are not received.

The fees on removal warrants of boatswains, gunners, and such like officers, which form nearly the whole of the account rendered by me, have been virtually abolished, a new system of appointing these officers having been introduced, which will supersede the necessity of a removal warrant.

The warrant is not now issued for any particular ship in ordinary; but only for such ship in commission as the party may be directed to join.

The fees on letters of marque are only received during war, and then they are of rather large amount, although the fee itself is not a heavy one; but at Doctors' Commons the fees or stamps are, I believe, considerable upon those instruments.

There are no fees upon Mediterranean passes at the Admiralty, they have been abolished for some years, having been objected to as a tax upon trade. These passes are still taken out, and a stamp duty of five shillings attaches upon each.

The passes are a protection against the still existing Barbary Powers; but they have been partly continued, I believe, as a protection in regard to the policy of insurance effected upon the vessel and cargo.

There are fees upon commissions for marine officers which are paid to the War Office, to Mr. Coleman. I pay these fees to the War Office, as well as the stamp duty upon the commissions, and when the officer takes out his commission he repays me what I have disbursed.

The fees received in the Admiralty are appropriated to the contingencies of the office, and have been so ever since 1800. Prior to that time the fees were private property. This alteration took place under an Order in Council.

I never heard any complaint about the fees upon commissions in the navy.

Complaints have sometimes been made by officers in respect of the payment of small fees formerly received at Somerset House, upon the passing of their accounts.

The main object in continuing the fees which are at present taken in the Admiralty Office, was to prevent as much as possible unnecessary trouble being given to the department by parties who, if no fees were payable, would very probably often do so.

(signed) *H. F. Amedroz.*

John Thomas Briggs, Esq. Accountant-general of the Navy, attended the Committee on the 15th Nov. 1836, and gave the following Evidence:

J. T. Briggs, Esq.

15 Nov. 1836.

THE whole of the fees received in the Accountant-general's Office are carried to a fund in aid of the contingent expenses of the office, and go in diminution of the estimates.

The certificates of the time of service which are granted to officers at their own request, and for their own convenience are liable to a fee of 10*s.* 6*d.*

I think that if this fee were removed the applications for certificates would be greatly

NAVY.

J. T. Briggs, Esq.

15 Nov. 1836.

greatly increased, and that was the chief ground for continuing it, namely, for the purpose of saving unnecessary trouble to the department.

At the same time I think a fee of 2 *s.* 6 *d.* would answer the purpose just as well as the fee of 10 *s.* 6 *d.*

Before the certificate of time of service can be granted there is frequently considerable trouble occasioned in searching several books, when the officer has served in different ships. Upon some occasions many hours may be consumed.

There is no fee charged upon certificates granted for public purposes; as, for instance, when any of the Lords of the Admiralty or any other public officer require to know the services of any officer, the certificate would be given gratuitously; or after a midshipman has served six years, and he is entitled to be examined so as to pass and be eligible for promotion as a lieutenant.

I have heard an officer complain of the fee, saying he should like to obtain a certificate of service but that he would not pay 10 *s.* 6 *d.* for it.

I certainly think there should be some charge for the certificate continued.

The fees for certifying prize lists are just the same as they formerly were.

It is a certificate that all the parties on the prize lists are entitled, according to the ship's muster books, to a share in the prize money.

This document must be granted before the agents can pay the prize money.

This certificate is unlike the certificate of time of service granted at the request of an officer; it is absolutely necessary, and cannot be increased in number at the option of the parties.

The removal of the fees could not increase the demand for the certificate, as the same is absolutely necessary, and must be granted in every case before the prize agents can act.

The fees for certifying agents' accounts are much in the same circumstances as the certificate of prize lists. The certificate is absolutely necessary, and cannot be increased in number at the option of any one.

I believe the examiner of prize accounts is satisfied that the charges and expenses included in the agents' accounts are correct, but Mr. Gandy the examiner can speak more fully as to that.

The fees on licenses granted to agents for petty officers and seamen are not of great amount.

These agents give security, and the responsibility of the sureties is inquired into, before the license is issued.

If the fee on making out a certificate of the time of the service of an officer of the navy, at his own request, for his private accommodation, were to be abolished, I would suggest that the next best check against the applications for such certificates being inconveniently numerous would be, a regulation imposing upon the applicant the necessity of making a written application to the Lords of the Admiralty for such certificate, stating his reasons for requiring it, and that when the Lords of the Admiralty should be satisfied with those reasons, the signature of two Lords should be required to be attached to an order to the Accountant-general to grant it, in like manner as is now required for all money payments. Any opinion as to the effect this regulation might have must of course be quite speculative, but my impression is that it would be sufficient to prevent any inconvenient increase of business.

(signed) *J. T. Briggs.*

Charles William Hallett, Esq. of Great George-street, Westminster, attended the Committee on the 17th Nov. 1836, and gave the following Evidence:

C. W. Hallett, Esq.

17 Nov. 1836.

I AM a navy and prize agent.

I occasionally act as an army agent for half-pay officers.

Navy and prize agents are not licensed by the Admiralty when they act for officers only, but if we act for petty officers and seamen we procure the usual license.

All agents in London and the country who act only for petty officers and seamen are licensed, and give security in the Accountant-general's Office.

We give security when we act as prize-agents at Doctors' Commons in the sum of 5,000 *l.*

Upon obtaining a licence at the Admiralty we pay a fee of 1 *l.*

NAVY.

C. W. Hallett,

17 Nov. 1836.

The licences in question are, I believe, renewed every three years and a fresh security bond given.

As agents for officers, we act in all respects as bankers, or other private agents.

The charge of a navy agent is 6 *d.* in the pound upon the pay or half pay of officers for whom they act, which is regulated by the act of the 31 Geo. 3, c. 10, but any individual officer may receive his pay or half pay himself, without employing an agent, if he thinks proper.

The charge for receiving and paying half-pay officers in the army is two and a half per cent.

For the commission which we receive, we transmit the money to the parties entitled thereto, when required, but it is more generally carried to account current.

We used to pay fees on commissions in the navy formerly, but they are now abolished. We pay a five shilling stamp upon them. I do not recollect to have paid fees on commissions in the army, as we do but little for the army which is principally confined to half pay.

The licensed agents in the country who act for petty officers and seamen, are principally Jews keeping slop shops, and I believe the licence was established as a check against the employment of improper persons.

When a person applies for a licence, inquiry is made as to his character, &c., and if any licenced agent act improperly or unjustly towards the sailors, and his accounts are unsatisfactory to the admiralty, his licence is not renewed.

I do not think that raising the fee upon the licence would practically keep out disreputable persons, they would not mind paying the fee; but the best check is the inquiry which is instituted before the licence is granted, and then being required to give security.

The fee on certifying prize-lists, is charged according to the rate of the ship.

The prize-lists made out by the clerk of the ship and forwarded to the agents are compared with the muster-books at the office of the Accountant-general, to ascertain if the names and ratings of the several officers and persons on board at the time of the capture are properly set forth, and if found to be correct, a certificate to that effect is appended to the list, which is the authority for the distribution of the prize money. The muster books with which the lists are compared are forwarded officially from the ships to the proper officer some time before the agent's prize lists are completed. The captain of the capturing ship generally appoints the prize agent for that ship, and the party so appointed is generally his (the captain's) own agent, but in form it is done by the whole crew of the ship, the power of attorney being signed by a majority of each class. The fee paid for certifying the prize lists forms one of the items of charge against the gross proceeds of the capture, as well as the fee of the examiners' certificate. I have never heard these fees complained of, and they fall very lightly on the captors.

The prize lists sometimes occupy a day in the examination with the muster books, and sometimes longer according to the rate of the vessel and the number of hands on board. The certificate of the examiner applies to the account of the expenses charged against the gross proceeds.

He examines all the bills and vouchers to see that the charges included by the prize agents are properly made, and he strikes out what he may deem an improper charge.

(signed) *C. W. Hallett.*

Edward Gandy, Esq., Examiner of Prize Accounts in the Department of the Accountant-general of the Navy, attended the Committee on the 17th of November 1836, and gave the following Evidence:

E. Gandy, Esq.

17 Nov. 1836.

THE fees on certifying prize accounts are received under the Act of the 54 Geo. 3, c. 93, s. 82.

The prize agents bring accounts to our office of the proceeds of captures, and of the expenses to be deducted therefrom, together with bills and vouchers for all payments made.

I examine all these accounts to see that all the payments charged are properly vouched.

NAVY.

E. Gandy, Esq.

17 Nov. 1836.

Most of the charges made are regulated by Act of Parliament.

If the charges are found to be correctly made, the accounts are certified, and show the net amount for distribution.

No charge whatever is passed without a voucher, or on recognized authority.

The proctors' bills, which form an item of the charges, are always looked into to see that the charges are such as are usually made, but I do not exercise a right to tax the bill.

There is no certificate from the court attached to the proctors' bills to show that the costs have been allowed by the court, but the bill and its accompanying receipt are usually considered sufficient voucher.

The principal objects of my examination are to ascertain that the gross proceeds are properly accounted for, and that there are vouchers for every charge before it is admitted as a set-off against the proceeds; but if I discovered any charge which I considered to be improper, I should not pass it although there was a voucher, except on satisfactory explanation as to the questionable part. I do not recollect that I ever refused to pass a proctor's bill, or any charges made therein.

I have disallowed charges in the agent's accounts; that is, when proper vouchers have been absent, I have called for their production prior to passing accounts. Instances of irregularity are rare. The certainty of official supervision must have a salutary influence.

The fees are received in my office, and I pay them over to the fee fund.

I never heard of any complaint about the fees being charged. They form an item of the expenses against the proceeds. The amount is now trifling, about 70 *l.* a year, on an average. In war, when captures are numerous, the amount of these fees might be an important consideration as well as those for authenticating prize lists from the ship's muster books, respecting which I believe the Accountant-general has given information to the Committee.

In 1814, in consequence of complaints made of delays in distributing prize money, the Act of 54 Geo. 3, c. 93 (which is the general Prize Act), established the office of Examiner. It was a distinct office for about fifteen years, and the fees went to defray the salary, &c. In 1829, the office merged in the prize branch at Somerset House, on its transfer thither from Greenwich Hospital.

From 1829 to 1832, the business of prize accounts, together with all the general business relating to prize money, was under the treasurer of the navy.

In 1832, it became a part of the general business of the Admiralty in the department of the Accountant-general of the navy; and I was then appointed to the office which I at present hold, that of chief of the prize and wills branch, under the denomination of examiner and inspector; both being specially regulated by Act of Parliament.

There are two classes of agents, one employed by commissioned and warrant officers, who, when engaged in distributing prize money, are, under the prize regulations, &c., in war, to give bond in 5000 *l.* The other class are called licensed agents for petty officers and seamen.

The fee on licence for a petty agent is 1 *l.*

The agent gives a bond on a stamp of 1 *l.* 15 *s.*

The sufficiency of the securities is inquired into by the Admiralty solicitor. The licence is renewable every three years, and a fresh security bond entered into.

These licences are granted to petty agents who act for petty officers and seamen.

They are principally at the outports, but some reside in London.

These agents advance money on account to the seamen upon what is called a prize order, bearing interest at five per cent., besides the profit upon slops and goods, which commonly form a part of the advance.

These agents do not now, I believe, often receive the wages of the seamen, inasmuch as they cannot do that without a power of attorney, which is very seldom resorted to. Limited orders for wages were discontinued by law some years since.

The prize money (as it is called under a general term) arises now from slave captures, awards of salvage, and seizures made under the revenue laws by king's ships.

The agents, by concession of a questioned clause in the Act, have a regular charge of 5 per cent. for money they advance to the seamen upon the faith of

NAVY.

E. Gandy, Esq.

17 Nov. 1836.

prize orders, besides the advantages which may be made in less direct ways by such as are not scrupulous in their dealings.

The agents may take great advantage of the seamen; but it may, and I believe does sometimes happen, that they advance money and lose it altogether, or in part, either by the subsequent desertion of the seaman from the service, which forfeits his prize money, or from the order being for a larger advance than the seaman's share ultimately proves.

These agents are under control.

I am not aware that the means of anticipating their prize money are necessary for seamen, except perhaps that when about to join other ships, with little or no clothes, they may be enabled by the help of such advances to fit themselves out. Otherwise the system evidently affords objectionable facilities of improvidence among sailors, who are a thoughtless race and easily tempted by ready money, or goods convertible into cash, to make bad bargains.

There are instances of seamen endeavouring to impose upon the licensed agents, who have to guard against the risk of taking an order for prize money already disposed of by a previous order to another.

The names of agents of both descriptions are published with their respective addresses in the Admiralty list every quarter. The number of petty agents is at present about twenty-five. The fees on their licences now scarcely average 10 *l.* a year. In war, when there were many hundreds of these agents, the amount was of course proportionably large, and the gain to the public, including the bond stamps, considerable.

(signed) *E. Gandy.*

Sir *John Barrow*, Baronet, one of the Secretaries to the Board of Admiralty, attended the Committee on the 19th of November 1836, and gave the following Evidence:

Sir *John Barrow*, Bart.

19 Nov. 1836.

My impression is, that it would be exceedingly desirable to do away with all fees in the Admiralty, as far as procuring commissions are concerned, the whole amount as by the Returns being so very trifling. But I think there are other circumstances which apply to two or three of the items, which it might not be, perhaps, so desirable to do away with.

One of the items is a trifling fee of 10*s.* 6*d.* upon certificates of time of service of officers, made out at the officer's own request, and for his own convenience; and if dispensed with, I apprehend might act as a boon for negligence and carelessness, against which this small fee may, and I believe does, operate as a check.

The next items are the fees for certifying prize lists, and also the certificate of agents' accounts of proceeds, and the fee on inferior prize agents' licences. All these, I think, ought to be continued.

With regard to the certificate of service, no fee is ever exacted when the application is for the officer's advantage or convenience of the public service. In cases where a young midshipman applies for certificate of service to enable him to pass, no fee is charged; but if he loses that certificate, and wants another, he is charged the fee. In the event of the loss of the first certificate, by an accident over which the officer could have no control, a discretion would be exercised in not charging the fee.

The fees on warrants of removal of petty officers are nearly at an end, and I should certainly recommend their abolition entirely.

With regard to the Return of the fees of the Admiralty at Whitehall, amounting to about 11 in number, I should recommend that the first 9 be abolished, not only because they are trifling in themselves, but because they are not altogether based in justice. With regard to fees 10 and 11, being war fees, I certainly should recommend their continuance.

(signed) *J. Barrow.*

ARMY.

ARMY.

M. L. Coleman, Esq.

12 Nov. 1836.

Matthew Leonard Coleman, Esq., Collector of the Fees in the War Office, attended the Committee on the 12th Nov. 1836, and gave the following Evidence:

I HAVE been employed in the collection of the War-office fees ever since 1793.

I have always received the commission fees, but not the fees on warrants so long.

I receive the commission fees from the agents principally, and sometimes from the unattached and other officers themselves.

I account for the fees every half-year.

I pay over a certain proportion to the Secretary of State, upon which I have a per centage of 2½ per cent., as per order of Council.

I pay over to the Home Office and the Colonial Office.

I pay over to the Colonial Office upon all commissions made out by them for regiments in the East Indies, and for all colonial appointments.

The Home Office have the fees upon commissions prepared in their office for regiments in England, &c.

I also pay fees to the offices of the Chief-Secretary and Vice-Treasurer of Ireland, upon all commissions while the regiment is in Ireland.

If part of a regiment were in the colonies and the depôt in Ireland, the fee on the commission would go to the Irish officers, because the depôt is there.

Wherever the regiment or depôt may be when the commission is issued, so the fee is governed as to its appropriation either to the Home Office, Colonial Office, or the Irish Office.

I pay a clerk 60*l.* a-year, and about half of his time is occupied in my duties as receiver of fees. He is also employed in other business for me.

The lists of fees taken in the ar Office upon commissions appear in the Monthly Army Lists occasionally; and the list also appears in the collection of War Office warrants and regulations, as a guide to agents and paymasters.

The fees upon warrants are not promulgated in the same way as commission fees.

No alteration has ever been made in the fees within my knowledge, which extends to 44 years.

Alterations have been made in the stamp duties from time to time.

Upon the appointment of Sir Henry Hardinge in 1828 the stamp duty on the commission of the Secretary-at-War was, for the first time, charged *ad valorem* 150*l.* instead of a duty of 30*s.*, as formerly, the appointment being deemed by the Commissioners of Stamps a civil and not a military one.

The distribution of the fees to the Secretaries of State and the War Office as to the commissions, has been so ever since 1749, and most probably from the first formation of the army.

My having a beneficial employment as collector of the fees may have operated against my advancement in the office; so that if the per centage was to be taken away, I should be very severely injured in my income, after so long a public service.

(signed) *M. L. Coleman.*

Mr. *Coleman* again attended the Committee on the 10th of December 1836, and gave the following Evidence:

10 Dec. 1836.

The fee of one guinea on a warrant for clothing upon the augmentation of a regiment is received only when a regiment is increased. By the augmentation the colonel is much benefited from the "off-reckonings," and the fee is payable by him for the warrant.

No such warrant issues upon the clothing of a regiment annually.

There has been only one instance of the fee ever since 1830, and that was in the present year, upon the augmentation of a West India regiment. The warrants are numerous in time of war, but not so in peace.

The description of the way in which the fees on military commissions are distributed is correctly set forth by the Committee in the Report which I have just heard read.

162. (signed) *M. L. Coleman.*

ORDNANCE.

ORDNANCE

Seth Thomas, Esq.

19 Nov. 1836.

Seth Thomas, Esq. Chief Clerk in the office of the Clerk of the Ordnance, at the Tower, attended the Committee on the 19th of November 1836, and gave the following Evidence:

THE first fee of 4 *l.* is authorized by the warrant of 19th December 1825, to be taken on all patents or commissions from the Crown.

The second fee of 4 *l.* is authorized to be taken upon all civil warrants granted by the Master-general.

I cannot trace that there was ever any difference in the amount of fees taken in the above cases.

No fees, since I have been in the office, have been received upon warrants appointing artificers or tradesmen. Warrants of appointment have not been granted to artificers since the promulgation of the King's warrant, of 19th December 1825, and consequently no fees have been taken. No warrants have been granted to a tradesman for a long period.

All the officers and clerks appointed by the Master-general of the Ordnance, to the office in Pall Mall, to the out stations in Great Britain and Ireland, or the Colonies, are subject to the fee of 4 *l.*; the same amount of fee is likewise payable upon the commissions granted by the King to the officers of the Ordnance military corps.

The surveyor general, the clerk of the Ordnance, and the principal storekeeper, appoint their own clerks, and no fees are payable by the clerks so appointed.

I present to the Committee a paper showing upon what commissions and warrants the fees received by me were paid.

The fees are paid by the parties themselves or by their agents; they are generally paid out of the first receipt of salary or pay. The fees and stamps upon military commissions are paid by the agents upon application.

All military commissions are signed by the King, countersigned by the Master-general, and by the clerk of the Ordnance, when entered in his office.

The warrants appointing cadets are granted and signed by the Master-general, and by the clerk of the Ordnance, when entered in his office. These warrants are not considered liable to the stamp duty.

I was appointed chief clerk in 1832. Mr. Barnouin, who had been upwards of 50 years in the service, was my predecessor.

I receive 2 ½ per cent. for collecting and accounting for the fees, which has amounted to about 10 *l.* a year upon the average.

The appointments by warrants, which proceed from the Master-general, are in the nature of civil appointments, except those for master gunners and cadets, they being military appointments. I do not know whether any fee is paid for a warrant, upon the admission of a cadet to the Royal Military College at Sandhurst.

The clerks appointed by the Master-general receive a warrant, and of course are liable to the fees, but the appointments by the board officers, being an exercise of their own peculiar patronage, are not made by warrant, consequently no fees can be demanded under any king's warrant. It will thus be seen, that it does not depend upon the amount of salary as to the liability to the payment of fees, but upon the appointment being made by the Master-general.

The salary in each branch of the London offices, on first appointment, is 90 *l.* per annum; except in the office of the Master-general, where the salary, on first appointment, is 180 *l.* per annum.

Certain fees formerly paid to the clerk of the Ordnance upon certificates on settling gunners' accounts, were abolished in 1833. I produce copy of the warrant abolishing them.

(signed) *S. Thomas.*

Robert Porrett, Esq. Chief Clerk in the office of the Principal Storekeeper in the Ordnance Department at the Tower, attended the Committee on the 19th November 1836, and gave the following Evidence:

R. Porrett, Esq.

19 Nov. 1836.

I RECEIVE the fees for the principal storekeeper of the Ordnance for showing the armories at the Tower to the public, namely, two shillings for each person.

For

For collecting them, paying certain regulated allowances, and keeping the accounts, I receive five per cent. on the balance remaining after those allowances are paid.

There are other payments made out of the fees, viz., To the armory keepers and the warders in the following proportions:

1st. Armory keeper	9 *d.*	in the pound.
2d. - -	ditto - 6 *d.*	—
3d. - -	ditto - 6 *d.*	—
The warders -	- 1 *s.* 6 *d.*	—

These allowances are made under a very ancient custom.

The armory keepers have besides, wages equal to 20 *s.* per week.

The warders take one shilling from each person viewing the armories, which they keep for their own use, and which is paid in addition to the two shillings before mentioned.

The warders are under the Constable of the Tower, and are appointed by him; they are 40 in number; their salaries are very low, I believe about 20 *l.* per annum.

Their duty is to keep the gates of the Tower, to guard any state prisoners, to attend visitors to the armories and Jewel Office, and to attend the Governor on all state occasions.

The balance of the fees of 2 *s.* before mentioned, after deducting my per centage and the sums paid to the armory keepers and warders, is paid over to the Treasurer of the Ordnance, under a regulation in 1828.

It would appear that in the reign of King Charles the Second, there was only one armory, which is the one that, with many additions and improvements, is now called the Horse Armory.

In the reign of King William the Third the present grand Small Arm Armory was finished, and I have no doubt the practice of admitting strangers commenced at that time.

The first official papers in my possession respecting the reception of fees on admission, are dated in November 1781.

No persons are admitted without a ticket, and all pay the fee of 2 *s.* except those admitted under the free tickets issued by the principal storekeeper and the Governor, and artists recommended by the president of the Royal Academy.

The Governor has 150 free tickets per month.

The persons admitted with free tickets from the principal storekeeper pay the warders for their attendance according to a scale, averaging about 8 *d.* for each person, but artists do not pay anything.

Prior to 1806, the fee for admission to the armories was only 1 *s.*, but in April in that year the principal storekeeper (Col. M'Mahon) increased the fee to 2 *s.*, and it has so remained ever since. I am not aware of the authority for so doing; but it is a curious fact that, since the fee was doubled, the number of visitors has increased, and therefore I cannot consider that the high rate of fee operates to keep the public away.

A party of ten persons pays 30 *s.* for viewing the armories, namely, 20 *s.* to the principal storekeeper and 10 *s.* to the warders.

The same fees are payable at the Jewel Office, with the exception that the warder takes 1 *s.* only, whether one or more persons comprise the same party viewing.

I have no hesitation in saying that if the public were admitted gratuitously, there would be great practical inconvenience to the service, inasmuch as the business of putting up and taking down arms on the racks is going forward all day in the Small Arm Armory, and a great influx of persons must naturally obstruct the work, and prevent the labourers from proceeding.

I think that the number of visitors would be greatly increased if the fees were done away with.

I have been told by the armory keepers that the public have complained of having so much to pay to see the armories, principally English persons, and not unfrequently members of parliament have threatened to bring the matter before the house.

In 1830, the Board of Ordnance called for a statement, from the principal storekeeper, of the objections which existed to the armories of the Tower being thrown open to public inspection without the payment of any fee, and the principal storekeeper, at that time, Colonel Trench, sent to the Board a written statement accordingly, a copy of which I now present to the Committee, and I fully concur in every thing therein stated.

ORDNANCE.

R. Porrett, Esq.

19 Nov. 1836.

I think if the armories were open only two days a week for certain hours to admit the public gratuitously, that such a system would be complained of as being very inconvenient to persons who visit the metropolis for a short time only, particularly to foreigners.

But at the same time, if proper regulations could be made to admit the public gratis I could see no objection.

I think 100 persons might be in the Small Arm Armory at one time, without causing much impediment to the service going on there.

I have known as many as 50 persons there at one time, but that is of rare occurrence.

I certainly think that the armories create a greater interest from their being at the Tower than they would if removed to the British Museum or any other place, from the various associations connected with the Tower.

In 1828, a Committee of the House of Commons recommended that the principal storekeeper's salary should be increased, and that he should not receive any fees; and it was at that time that the fees were first paid into the ordnance treasury to the public account.

In the same year, when the fees were first paid into the ordnance treasury, the poundage to the warders was stopped, but upon a complaint being made by them to the Constable of the Tower (the Duke of Wellington), his Grace, by an application to the Master-general of the Ordnance, was instrumental in causing the payment of the poundage to be resumed.

(signed) *R. Porrett.*

Mr. *William Batson*, one of the Armory Keepers under the Board of Ordnance at the Tower, attended the Committee on the 22d November 1836, and gave the following Evidence:

Mr. *W. Batson.*

22 Nov. 1836.

I AM keeper of Queen Elizabeth's Armory at the Tower, which is sometimes called the Spanish Armory.

I receive the wages of 14 *s.* a week as a labourer in the service of the Ordnance, and 6 *s.* a week paid quarterly, which I believe is in lieu of lodgings, &c.

I have also a poundage of 9 *d.* in the pound upon all the money which I receive from visitors viewing the armories.

I receive 2 *s.* from every person who views the armories, unless they bring an order from the principal storekeeper or the Governor, which admits them without payment of the fee.

There are two other armory keepers who receive a poundage out of the fees, of 6 *d.* in the pound each.

I have been in the Tower 34 years, and have heard many complaints made about the payment of the fee of 2 *s.* by the persons viewing the armories.

About the year 1806 two additional armories were opened in the White Tower, and the fee on admission, which prior to that time was only 1 *s.*, was at once raised to 2 *s.*; but those armories have been shut up for some considerable time, and yet the fee of 2 *s.* continues.

There are publications in existence stating that there are six armories to be seen at the Tower, and when visitors come and find only four open they are disappointed, and grumble at having to pay as much for seeing four armories as they did for six.

There was a party of four very respectable persons recently visited the armories who complained very much at the payment of the fee, and one of them observed that he would bring the matter before Parliament, and have it put an end to.

Upon some days there are more foreigners attend than English people.

Foreigners complain of the fees, but not so much as the English.

The English visitors often say, "We pay taxes which go to support the public institutions of the country, the armories are the property of the public, and we ought to be admitted to view them without paying for it at the doors."

I think if the armories were thrown open to the public indiscriminately, without any charge, the place would be in a complete confusion, as bad as a fair; indeed there would be continually a sort of civil war between the visitors and the persons in charge of the armories.

I think if the fee were but 1 *s.* the public would not grumble much, for they often

often say if the fee were reasonable they would not trouble their friends for free admissions.

The Governor has 1,800 free orders every year.

I am not aware that the orders of the principal storekeeper are limited.

The persons who go with orders are generally very respectable.

Any persons may see the armories if they pay the fee of 2*s.* each. There is no distinction made as to dress or any thing else. Sometimes we have had sailors intoxicated, who have given us much trouble in looking after them, to see that they did no injury.

I have a great deal to do besides attending upon the visitors, in cleaning the armour, &c.

Prior to 1820 my poundage was only 7*d.* in the pound, but after that it was increased to 9*d.* on account of my responsibility in receiving and accounting for the fees.

I account for the fees to the chief clerk of the principal storekeeper, Mr. Porrett, and pay the amount over to him.

(signed) *W. Batson.*

Mr. *James Draffin,* one of the Yeomen Warders at the Tower, attended the Committee on the 22d November 1836, and gave the following Evidence:

I HAVE been a yeoman warder at the Tower six years.

I am the yeoman porter, and have the duty of opening and closing the Tower gates.

I live in the Tower.

There are 40 yeomen warders, who are extraordinary yeomen of the guard, as well as warders of the Tower.

Our duty is confined to the Tower except upon great state occasions, when we are called upon to assist the yeomen at St. James's, who are under the captain of that corps.

We are under the Constable of the Tower (the Duke of Wellington), by whom the warders are appointed.

We receive 1*s.* 2*d.* per day each, which is paid by the Paymaster-general of the Army. I generally collect all the receipts, and get the money for all the warders.

Our dress is the same as the yeomen at St. James's, with the exception of a band or belt which is worn by the yeomen of the guard.

Our dress is provided by the Lord Chamberlain's department. We have new dresses once in three years, and an annual allowance of 9*l.* in lieu of clothing, and 18*s.* 6*d.* in lieu of night gown.

Ten warders are always on duty at the Tower daily, including myself. I am always on duty, and attend the Governor or his deputy every morning for any orders he may have to give. All that we get besides our day pay is the fee we receive from persons visiting the armories and Jewel Office, and a poundage of 3*s.* upon the amount of the fees received at the armories, which latter is equally shared between the warders on duty.

There are 21 houses in the Tower belonging to the Constable, which are inhabited by the warders.

The houses are appropriated to state prisoners when required.

The houses are not furnished by the Constable of the Tower for the warders.

The warder's fee is 1*s.* from each person who comes without an Ordnance ticket. Persons coming with an Ordnance ticket pay, for one or two persons of a party, 1*s.* 6*d.*, and 6*d.* for every person beyond two; but if only one person comes he pays 1*s.* 6*d.*

There are 15 old warders who do no duty, and they get no fees; all they have is their day pay of 1*s.* 2*d.*

Twenty-five warders do duty.

The average receipt of each warder, except myself, from the fees, would be between 50*l.* and 60*l.* per annum. I receive nearly twice as much as they do, because I am always on duty.

Twelve junior warders being on duty in their own turn but one day in four (while 13 of their seniors are on duty two days out of four), may in consequence be in the receipt of a less sum than 50*l.* per annum; nevertheless, as they are

ORDNANCE.

Mr. *Jas. Draffin.*

22 Nov. 1836.

eligible to act for each of the 25 warders who may be absent by sickness or leave, their annual income will be varying and uncertain, from the casualties which thus serve to increase their receipts.

In the last year I got about 120 *l.*, arising from the fees, and the poundage which I receive out of the 2 *s.* fee taken in the armories, besides my day pay.

The 25 warders who do duty come on in rotation, 10 every day, and whatever they receive during the day is divided amongst the 10.

The public complain very much about the payment of the admission fee to see the armories, but I never heard them complain of the payment of the warders' fee.

The warder is occupied about one hour and a half or two hours in going round with a party.

Foreigners complain of having to pay fees, for they say that in their own country the public establishments are open to all without the payment of fees.

I think that if the fee of 2 *s.* were reduced to 1*s.*, and the warders' charge of 1 *s.* also retained, the number of visitors would be increased.

I do not recollect more than 80 persons in one day viewing the armories; but I think that if twice that number were admitted daily it would not be inconvenient to the persons at work there. If 50 persons were in the armories at one and the same time, I think there would be great inconvenience: they could not be watched, and damage might be done to the armour and arms by handling them.

There are two warders on duty day and night constantly; and from about 10 in the morning to nearly dark at night 10 warders are in attendance.

The keys of the Tower gates are taken to the Governor every night at 11, except Tuesdays and Fridays, on which nights the gates are open till 12 o'clock.

Before the Duke of Wellington was Constable of the Tower the warders' places were sold by the constable for three hundred pounds or guineas; but his Grace has always appointed old soldiers to these situations. I was myself a sergeant-major in the Guards before the Duke gave me the situation of a warder.

Every warder upon his appointment pays a sort of entrance fee amounting to about 24 *l.*, which, I believe, consists of the following particulars, viz.

	£.	*s.*	*d.*
To the body of warders - - - - -	5	5	–
To the gentleman porter - - - - -	5	5	–
To the gentleman gaoler - - - - -	5	5	–
To the Governor for stationery and postage - -	6	–	–
For stamp - - - - - - - - -	2	–	–
To the Governor's servants - - - - -	–	5	
£.	24	–	–

I think that even if the fees were got rid of altogether, and the interests of the present armorers and warders were taken care of in another way, that no regulations that could be adopted would have the effect of keeping the company visiting the armories so select and circumscribed as the continuance of a fee of 1 *s.*

(signed) *J. Draffin.*

Edward Elliott, Esq., Chief Clerk to the Master-general of the Ordnance, attended the Committee on the 26th November 1836, and gave the following Evidence:

E. Elliott, Esq.

26 Nov. 1836.

I HAVE been more than thirty years in the Master-general's Office.

The warrants on which the fee of 4 *l.* is taken are for appointments made by the Master General, such as storekeepers, deputy storekeepers, and clerks at home and abroad.

The clerks in the ordnance departments at the Tower, being appointed by the respective heads of those departments, and not by the Master-general, are not subject to the fee before mentioned, but if any one of them were removed to any office in the patronage of the Master-general, the appointment would be by warrant, and the fee would attach.

If

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E. Elliott, Esq.

26 Nov. 1836.

If a clerk in any branch of the department were appointed as a storekeeper, the appointment would be by warrant, and another fee of 4 *l.* would be charged.

I am not aware of any reason why a fee should be paid by the clerks appointed by the Master-general, any more than by the clerks at the Tower.

The salaries of the clerks in the several departments of the ordnance in London are on a similar scale; those at the out stations at home and abroad are lower.

No warrants for artificers, such as armorers or those employed in the stores, either at home or abroad, appear to have been issued since the year 1828, and therefore no fees have been paid upon such appointments.

No labourer has been appointed by warrant since I have been in the department; indeed I have reason to believe that no such warrant has been issued by the Ordnance for even a much longer period, and consequently the fee has not been charged.

Although these fees on warrants appointing artificers, tradesmen, or labourers, still appear in the list of fees, they are not in fact now received. There was a master general and board of ordnance as far back as the reign of Queen Elizabeth, but it was in the reign of Charles the Second that the Ordnance was first established on its present footing; the warrant of that monarch, dated 25th July 1683, being the foundation of all subsequent warrants for the office.

I procure the stamps for commissions and warrants, and receive some emolument arising from the discount allowed at the Stamp Office. In the last three years it has amounted on an average to 3 *l.* 10 *s.* 6 *d.* per annum.

(signed) *E. Elliott.*

George Stacey, Esq., of the Principal Storekeeper's Department in the Ordnance at the Tower, attended the Committee on the 26th November 1836, and gave the following Evidence:

G. Stacey, Esq.

26 Nov. 1836.

THE present number of persons admitted into the armories at the Tower, do not cause any inconvenience to the public service. But I think the general admission of the public to the armories would produce great inconvenience.

A warder can attend about ten persons at a time, but at present parties are seldom so numerous. Fifty or sixty persons might be in the Small Arm Armory at one time without any obstruction to the public business going on there, and five or six warders might very well conduct them with safety to the arms and stores.

I think it not improbable that ten parties of about ten persons each might be at one time admitted into the Small Arm Armory, which is a very large room, without any great difficulty or inconvenience arising therefrom; but no such number could be admitted to the other armories, which are comparatively small rooms.

It should occupy the warder an hour or rather more to conduct a party through the several armories; but if there are only one or two persons, the warders generally pass them through much quicker. I am of opinion it is sometimes done much too quickly.

I have frequently heard complaints of the large amount of the fees upon admission to the Tower, both as respects the armories and the regalia, and particularly against the warders' fee. I am frequently about the Tower in the course of my duty, and have occasionally witnessed disputes between the warders and visitors about the fees.

I am of opinion if the fee of 2 *s.* taken upon admission to the armories were abolished, and the warders' fee only were retained, that all complaint on the part of the public would cease. I am also of opinion that if a fee of one shilling for each person were kept up, the armories would not be so crowded by the public as to cause any inconvenience; indeed I think that if the fee were even lower than one shilling, it would effectually keep out an inconvenient multiplicity of persons from visiting the armories, believing that many of those persons who now stay away would not visit the Tower if there were any fee at all to pay.

I understand the warders' fee was not always so high as at present, and my opinion is, that it is too large a payment for the service performed when the party is large; and in the event of any contemplated arrangement operating to the increase of the number of visitors, it might very reasonably be reduced.

(signed) *G. Stacey.*

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Sir *A. Leith Hay*, Bart.

29 Nov. 1836.

Sir *Andrew Leith Hay*, Clerk of the Ordnance, attended the Committee on the 29th of November 1836, and gave the following Evidence:

THE warrants of the Master-general are granted to all officers and persons appointed by that officer. A question may arise whether such warrants are necessary. I think they are in respect of officers going abroad, particularly in order that they may be in possession of some formal official document in evidence of their appointment, and which, like the commission of an officer in the army, shows beyond a doubt the rank and authority of the party who holds it.

I certainly can see no reason why these warrants, and likewise the commissions granted to officers in the royal artillery and engineers, should be charged with the fees now existing, if similar fees in respect of the army are abolished.

It is really a question of finance; the fees are carried to account, and if they are abolished the estimates of the Ordnance must be increased to the extent of the present production of the fees.

The fees payable on the warrants of cadets, were formerly divided between the secretary of the Master-general of the Ordnance, and the clerk of the Ordnance, the former receiving two-thirds, and the latter one-third.

I see no reason whatever why those cadets should pay fees upon their admission to the Royal Military College at Woolwich, when those entering Sandhurst College are not subjected to any such charge.

The reasons which appear to be stated in the Order of Council of 1832, for the abolition of fees on naval commissions, seem to me to apply equally to the fees received at the Ordnance Office.

With respect to the fees for admission to the armories at the Tower, it appears to me that a question arises not only as regards the fee, but the convenience of the public service.

I have no doubt that if the public were admitted indiscriminately, great inconvenience would arise to the public service.

The armories must be considered as a different class of exhibition from many others; that of pictures, for instance, they remain in the exhibition; but with respect to the armories they are not exclusively for show, but subject to constant changes as the service may require. Sometimes there may be a hundred thousand stand of arms, whilst in a few days afterwards the whole may be removed by the order of Ordnance.

I think the present system by which the public are admitted is not a good one, and that the fees are exorbitant; but at the same time great caution is necessary in adopting any regulations, by which the public might be admitted indiscriminately, in order to prevent obstruction to the public business daily carried on in the armories, particularly the Small Arm Armory, where armorers and labourers are frequently employed in packing and unpacking, or cleaning the arms, and other work connected with them.

I rather doubt whether if the fee were reduced to the 1 *s.* paid to the warder, the number of persons admitted would not cause considerable inconvenience and obstruction to the public business.

I do not think the Committee can interfere with the warders' fee, in any arrangement with the Ordnance, the warders being under the Constable of the Tower.

There is no doubt that, according to the present system, mischievous and evil disposed persons might be admitted to the armories in considerable numbers upon the payment of the fees. But under other circumstances it will be necessary well to consider the alterations proposed not only as a financial question, but as to the effect of these alterations with reference to the performance of the storekeepers' duties, and the regulation of the armories.

The abolition of this fee will also involve a question of finance, creating a deduction from the credits of the Ordnance department to the amount of above 800 *l.* a year.

(signed) *A. Leith Hay.*

HOME OFFICE.

HOME OFFICE.

T. H. Plasket, Esq.

29 Nov. 1836.

Thomas Henry Plasket, Esq., Chief Clerk in the Home Office, attended the Committee on the 29th November 1836, and gave the following Evidence:

I HAVE been in the Home Office 42 years and a half, and chief clerk 21 years.

We have no official books in the office earlier than 1690, and no fee books earlier than 1727. I have no papers or documents which show the fees received in the Home Office before that date.

Mr. Pollock, who was formerly chief clerk, in his examination before the Finance Committee in 1797 or 1798, stated that the fees were then ancient fees.

I have compared most of the fees as now taken with those received in 1727, and 1786, and with the gratuities then received by the under secretaries of state and chief clerk added to the fees: the amount is the same as now taken.

There is no entry of any of these gratuities until the year 1795, when the fees and gratuities were directed to be paid into a fee fund towards defraying the salaries and expenses of the office.

Prior to the year 1795, the fees were received for the use of the secretary of state, the under secretaries, the clerks and office keepers, and the gratuities were taken by the under secretaries and chief clerk; but by an Order in Council of February 1795, these fees and gratuities were directed to be carried to a fee fund, and the fees now contained in the return made by me are composed of the fees and gratuities together. For instance, the fees and gratuities upon a warrant and bill were formerly as follows:

	Upon a Warrant.			Upon a Bill.		
	£.	s.	d.	£.	s.	d.
Secretary of State - - -	5	–	–	5	–	–
Under Secretaries - - -	1	–	–	1	–	–
Chief Clerk - - - -	–	5	–	–	5	–
Office Keeper - - - -	–	2	6	–	2	6
£.	6	7	6	6	7	6
Gratuity to Under Secretaries and Chief Clerk - - -	1	6	–	1	6	–
£.	7	13	6	7	13	6

The fees of 6 *l.* 7 *s.* 6 *d.* can be traced back to 1727, in the books of the office, but the gratuities are not mentioned in any of those books, although there is every reason to believe that they existed at the same time with the fees. Ever since the year 1795, the fees upon warrants and bills are entered in the office books as 7 *l.* 13 *s.* 6*d.* upon each instrument.

The fee books to which I have referred are the accounting books of the office, and are now kept by me.

We receive 17 *l.* 9*s.* 6*d.* upon an ordinary patent in the Home Office, namely, a patent with one name, not extending to the colonies.

	£.	s.	d.
Reference to Attorney or Solicitor-general -	2	2	6
Warrant, as before stated - - - -	7	13	6
Bill - ditto - - - - -	7	13	6
£.	17	9	6

A further fee of 1 *l.* 7 *s.* 6 *d.* is charged for each additional name in each warrant and bill; and if the patent is extended to the colonies, a further fee of 1 *l.* 7 *s.* 6 *d.* is also taken upon each warrant and bill.

I have sometimes passed a patent of invention, perhaps one in two years, upon which occasion I receive from the party who employs me the usual fee of ten guineas. I never seek to be thus employed, but if I am requested to act, I do not decline to do so; and such employment has never been considered inconsistent with my duties at the Home Office. Any agent passing a patent would receive ten guineas for his trouble.

When a petition is presented to the Home Office for a patent, it is referred to the Attorney or Solicitor-general for a Report; if he sees no objection, a warrant

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under the Sign Manual, is sent to the same law officer to prepare the bill. The bill, when prepared and signed by the King, afterwards passes the Signet Office, the Privy Seal Office, the Great Seal, and the Patent Office, and at these several offices fees are payable, as well as at the Home Office, upon the same patent. There are stamps upon the warrant for the bill, and upon the patent itself.

The Home Office do not decide upon the point whether the invention is a proper subject for a patent; the Attorney or Solicitor-general decides upon that.

I do not pass one patent in fifty that go through the Home Office. Anybody in the office may pass a patent; so may an agent, or the party himself.

I have made no return of what I have received for passing patents, as I consider it private business, and I never suffer it to interfere with my official duties, but employ a person to go to the various offices for me.

Formerly the clerks in the office were frequently employed as private agents in the passing of patents, and other business in the Home Office, but such is not the practice now.

The fee on warrants of appointment to civil officers under the Sign Manual, is 7 *l.* 13 *s.* 6 *d.*, composed of the ancient fee of 6 *l.* 7 *s.* 6 *d.* and the gratuity of 1 *l.* 6 *s.*

The fee on warrants for change of name is 10 *l.* 2 *s.* 6 *d.* viz.

Fee - - - - - -	£. 6	7 *s.*	6 *d.*
Gratuity - - - - -	3	15 *s.*	0 *d.*

and upon change of name and arms, 13 *l.* 12 *s.* 6 *d.* viz.

Fee - - - - - -	£. 9	17 *s.*	6 *d.*
Gratuity - - - - - -	3	15 *s.*	0 *d.*

The fee paid by every officer who receives a foreign order, is 10 *l.* 2 *s.* 6 *d.*, if he takes out a licence, viz.

Fee - - - - - -	£. 6	7 *s.*	6 *d.*
Gratuity - - - - -	3	15 *s.*	0 *d.*

I never heard any complaint of this fee, but I have heard the fees payable in these cases at the Heralds' College objected to as being very heavy; as much, I believe, as from 20 *l.* to 25 *l.* is paid there upon registering the licence.

The fees on Scotch church appointments are 7 *l.* 13 *s.* 6 *d.*, being by warrant only; but the appointments in England being by warrant and bill, the fees are double, namely, 15 *l.* 7 *s.*

With respect to the fee on grants of dispensation, the grants are made to high dignitaries of the church, who, from some cause or other, are not able to reside at their deaneries or prebendaries during the usual periods, and they therefore obtain dispensations, sometimes for one year and sometimes for a longer period.

Commissions to seize pirates used to be taken out by the East India Company only, directed to the commanders of the East India Company's ships, but I do not think such a commission has been issued for the last nine or ten years.

Upon the creation of nobility, during the war, for services rendered to the country, the fees were defrayed by the public funds under an order from the Government.

Appointments of almsmen are made by the King to certain charitable institutions. It gives to the almsman an income of perhaps 25 *l.* or 30 *l.* a year. The fee on every such reference is 12 *s.* 6 *d.* The fee on the reference relating to a military knight of Windsor is 2 *l.* 2 *s.* 6 *d.*

The bill in these two cases is prepared at the Signet Office.

With respect to parties called to the upper house by writ of summons, the fee at the Home Office is on the warrant which authorizes the Lord Chancellor to issue the writ.

The fees paid by a military knight of Windsor amount altogether, I believe, to about 5 *l.* or 6 *l.*, but only 2 *l.* 2 *s.* 6*d.* is paid at the Home Office.

The fees upon knights' grand crosses, and knights of the bath, during the war were paid out of the public funds, but after the war, Lord Liverpool decided that the public should not pay them except in very peculiar cases.

In all cases where an instrument bears a stamp, and is also charged with a fee, I see no objection to the adoption of a stamp equal to both the charges, except as to patents of invention, and as the principal stamp is upon the final instrument, the Home Office would be inundated with experimental applications, if in the outset the parties were not liable to any charge; but if a portion of the stamp duty were made payable upon the first proceeding necessary in the obtainment of a patent, the inconvenience which I have mentioned would in a great measure be removed.

The

HOME OFFICE.

T. H. Plasket, Esq.

29 Nov. 1836.

The signet seal is in my custody as chief clerk to the Secretary of State, who by virtue of his office is keeper of the signet; and for the trouble I have with the seal, 5 *s.* per month is paid to me by the Signet Office.

Until the present year I have received 5 *l.* 5 *s.* per annum from the East India Company, but that is now discontinued. Formerly, the clerks in the Home Office were allowed an unlimited number of Gazettes and Votes of the House of Commons. The sum stated in my return is the amount of compensation granted to the chief clerk in the year 1798, and is not to be continued to my successor.

(signed) *T. H. Plasket.*

Mr. Plasket again attended the Committee on the 8th December 1836, and gave the following Evidence:

8 Dec. 1836.

I DO not know the origin of the new year's gifts received by the two under secretaries from the Post Office, nor why they are now continued.

I am aware of the Order in Council of 1795, which directed that all fees and gratuities should be carried to a fee fund, and be no longer received for the use of the parties in the office.

In the year 1798, the clerks in the office who were at that time entitled to have a certain number of Gazettes, were compensated for the loss of that privilege; but the order of the Secretary of State did not extend to the office-keepers, who still continue to enjoy the perquisites arising from the Gazettes.

It was always considered in the office that the Order in Council of 1795 applied only to the fees which at that time existed, and to certain gratuities which were then received by the under secretaries and chief clerks upon many of the instruments to which the fee is attached, and not to perquisites arising from the Gazettes, new year's gifts, Christmas boxes, and other perquisites of a similar nature; and upon this understanding they have continued to be received as formerly.

We have not considered anything to fall within the Order in Council of 1795 except the fees and gratuities which were, prior to that period, received in the office upon certain instruments for the use of the secretary of state, the under secretary and chief clerks.

The sum of ten guineas which used to be allowed to me for passing patents for the crown, has been abolished ever since 5th April last, and the question as to the amount of compensation to be allowed to me for the loss is now under the consideration of the Lords of the Treasury.

(signed) *T. H. Plasket.*

Mr. *William Taylor*, Senior Office-keeper in the Home Office, attended the Committee on the 2d of December 1836, and gave the following Evidence:

Mr. *W. Taylor.*

2 Dec. 1836.

I BECAME senior office-keeper in April 1835, having been the junior office-keeper ever since April 1834, and previously, for about nine years and three-quarters, a King's messenger attached to the Home Office.

My salary is 100*l.* per annum.

I have apartments at the Home Office, and am also allowed coals, wood, and candles, at the expense of the office.

The fees included in my Return upon Army commissions are paid to me by Mr. Coleman, of the War Office. The fees are 10*s.* for a general, 5*s.* for a colonel, and 2 *s.* 6*d.* for each officer below that rank.

One moiety of the fees on British commissions is paid over to the chamber-keepers at the Foreign Office, and the other moiety, and the whole of the fees upon Irish commissions, are equally divided between myself and the junior office-keeper.

The office-keepers of the Foreign Office pay over to the office-keepers at the Home Office a portion of their Christmas-boxes. In 1834 and 1835 we received from them 30*l.* in each year.

I am not aware of the origin of the custom of the office-keepers at the Home Office paying to the same officers at the Foreign Office a moiety of the fees on British commissions, nor why we receive a portion of the Christmas-boxes collected

HOME OFFICE.

Mr. *W. Taylor.*

2 Dec. 1836.

lected at the Foreign Office. I found that the practice was so when I was first employed.

The office-keepers at the Home Office derive emoluments from the Gazettes: 19 copies are assigned to the Home Office, five of which are retained, and the other 14 copies are the perquisite of the office-keepers, the profits of which are equally divided between them. Mr. Watts, of the Gazette Office, takes 7 copies, and Mr. Byfield the other 7, and they allow us 8*d.* or 9*d.* a sheet for them. Three copies of the Gazette out of the 5 which are retained, are filed in the Home Office, one copy is sent to Bow-street, and the other copy to the State Paper Office.

The office-keepers also derive profits from the sale of the newspapers supplied to the office at the public expense. There are 25 copies of newspapers taken altogether (including the Irish and Scotch papers) for the use of the office, namely, the Home Secretary, the under secretaries, and the clerks and gentlemen coming on business to the office.

One copy of each newspaper taken is filed in the office by the office-keepers, and bound at the end of the year.

We have 9 copies of newspapers every day to dispose of, which we obtain payment for; and the sum mentioned in my Return was the amount of my share of the profits.

The emoluments mentioned in my Return under the head of Waste Paper, &c., arises from the refuse paper and pens which are thrown aside by the secretaries and clerks, the covers of packets, the Parliamentary Votes and Proceedings at the close of the sessions, the old directories and almanacks, and also the ends of wax candles; these are collected by the office-keepers, and afterwards sold by them.

All the envelopes and covers of letters which are put into the waste baskets in the several offices, and the pens used during the day, are the perquisite of the housekeeper, and collected by her in the evening.

The office-keepers were formerly allowed to take all the printed books and papers which were done with by the officers; but that practice is now put an end to, and they are kept in the office, or returned back into store.

The new year's gift is received from the Chief Clerk, and is charged, I presume, by him to the account of contingencies of the office.

The office-keepers receive Christmas-boxes from the following offices and individuals, and the amount so received is equally divided between them. In the amount mentioned in the Returns of the office-keepers, the 30*l.* per annum received from the Foreign Office, as before stated, is included.

My share is as follows:—

	£.	s.	d.
The office-keepers, Foreign Office	15	–	–
Sir F. Roe, chief-magistrate	3	13	6
Mr. Clarke, Gazette Office	1	1	–
Sir W. Woods	–	10	6
Mr. Capper, Home Office	–	10	6
Mr. Cable, Board of Control	2	2	–
The Courier Office	1	1	–
The Vaccine Board	–	10	6
Mr. Saunders	–	10	6
The Private Secretary, Home Office	–	10	6
Sir F. Freeling, Post Office	1	1	–
Signet Office	–	15	–
King's Printer	–	10	6
Mr. Byfield	1	1	–
Mr. Dorset	1	1	–
Mr. Slark	1	1	–
Mr. Wright	1	1	–
Mr. Ogsden	–	5	–
Mr. Harrison	–	10	–
Mr. Barclay	–	10	6
Mr. Wyon	1	1	–
Sundry gentlemen coming to the office to see the Secretaries, received at different periods in the year	1	–	–
£.	35	7	–

HOME OFFICE.

Mr. *W. Taylor.*

2 Dec. 1836.

I have the care and custody of the Home Office, and also of the stationery used in the office, which is supplied by me to the various officers who may require it.

I receive all letters addressed to the Home Office for various commissioners, &c., all of which are sorted and distributed by the office-keepers, which occupies much of their time, and gives them much extra trouble.

(signed) *Wm. Taylor.*

Mr. *Francis Watts*, of the London Gazette Office, attended the Committee on the 26th November 1836, and gave the following Evidence:

Mr. *F. Watts.*

26 Nov. 1836.

I AM a clerk in the London Gazette Office for receiving advertisements, for which I receive a fixed salary of 150 *l.* per annum.

I am also publisher of the Gazette, and as such act as a newsman, which is a source of emolument to me in addition to my salary.

The Gazette Office is in the hands of Government, and the receipts (after payment of the salaries of the Gazette Writer, and others employed in the office, and the expenses of printing, rent, &c.) are paid over in equal portions, to the Secretaries of State for the Home and Foreign departments.

I receive the whole of the money for the Gazettes and for advertisements in the office, which I account for to the principal; and large sums of money arising from the profits of the Gazette (after payment of all the salaries and expenses of the office) are paid over annually to the Secretaries of State.

The following Gazettes are supplied to the undermentioned public departments from the Gazette Office, free of charge, viz.

	Copies	
Foreign Office	68	
Home Office	19	
Colonial Office	26	
Ditto for the use of the Colonies	32	to be reduced to 28
Board of Trade (Corn Department)	1	for the future.
Crown Office	1	
Treasury	5	
Heralds' College	1	
Royal Institution	1	
Masters in Chancery Public Office	1	
The King's Printer	1	
The Gazette Printer	1	
The Gazette Publisher	1	
Her Majesty's Library	1	
Buckingham House	2	
The House of Lords	1	
The House of Commons	1	
The Speaker of ditto	1	
The Lord Advocate of Scotland	1	
The Governors of Guernsey and Jersey	2	
Total	167	

When there are Supplements, the numbers are increased to several of the offices; and in cases of Extraordinary Gazettes there is no definite limit to the number; and on all occasions additional Gazettes are issued to the Secretaries of State's offices on requisition.

The Gazettes supplied to the various newsmen and to individuals are paid for, and the newsmen are allowed a reduction or discount (according to the usage of the trade) upon the sale price of the Gazette, which is the profit they realize for the trouble of distributing them to the public.

When the number of sheets of the Gazette on ordinary occasions exceeds four, the additional sheets are given away by order of the Secretaries of State, they having fixed the maximum price at 2 *s.* 9 *d.* each.

The Gazettes allowed to the three Secretaries of State's offices were formerly delivered in kind, and the office-keepers were in the habit of selling all the copies which were not filed at the offices, for a less price than they were published

HOME OFFICE.

Mr. *F. Watts.*

26 Nov. 1836.

lished at, and as this practice very much interfered with the sale at our office, and by the newsmen, many of the Gazettes to which, according to custom, those offices are now entitled, are commuted by me (in continuation from my predecessors) for money, which I pay to the office-keepers of the respective Secretaries of State, and I sell the Gazettes for more money than I pay to them. If any alteration is made in this respect, it will considerably lessen my emoluments as publisher, and which I trust will be taken into consideration.

Just at this time we are publishing a Gazette almost daily, in consequence of the immense number of notices of intended applications to Parliament for railroads, &c. and I am frequently kept at the office until midnight. The notices of railroads, &c. are brought to us by the solicitors or agents concerned, and are paid for by them.

Every thing brought by individuals for publication in the Gazette, is examined before insertion, to ascertain if it be proper to go into the Gazette, and questions of some nicety occasionally happen with respect to the matters sought to be published, which renders it necessary to take the opinion of the Gazette writer before the articles are admitted. But all matters coming from any of the public offices are usually inserted as of course, without any particular examination.

My official attendance averages from eight to ten hours daily, and I am liable, in cases of emergency, to be called upon to attend on Sundays, and during the night, without receiving any extra pay; I am likewise exposed to all the risk consequent on the distribution of the Gazettes and receipt of advertisements, being responsible for the whole of the money received.

(signed) *F. Watts.*

FOREIGN OFFICE.

FOREIGN OFFICE.

T. Bidwell, Esq.

17 Dec. 1836.

Thomas Bidwell, Esq., Chief Clerk in the Foreign Office, attended the Committee on the 17th December 1836, and gave the following Evidence:

THE fees upon the appointments of ambassadors have not always been paid by the public.

About the year 1816, the Treasury, in consequence of some communication as to the burden of these fees upon the parties appointed as ambassadors, or connected with legations, directed the fees to be borne by the public, and this practice continued till the year 1834, when the fees were discontinued to be paid by the public, and consequently ceased altogether.

From 1816 to 1834, the fees in question were paid to the Foreign Office by the Treasury.

Fees still continue to be paid upon the appointment of consuls by the parties appointed. The fee is now 12*l.* 15*s.* Previously to the year 1824, the fees paid by consuls on their appointments amounted in each case to 122*l.* 17*s.* viz.

	£.	*s.*	*d.*
Fees - - - - - -	12	15	0
Gratuities - - - - -	110	2	0

which sum was carried to the Public Fee Fund, but in March 1824, they were relieved from the payment of the gratuities, and have since paid the fee of 12*l.* 15*s.*, only.

Consuls also pay a fee of 2*l.* 2*s.* 6*d.* for a letter from the Secretary of State to the Treasury for their salaries upon their first appointment, so that in fact the fees now paid by every consul are 14*l.* 17*s.* 6*d.* Consuls are appointed by commission. Ambassadors receive no formal written appointment excepting letters of credence from the King to the respective Sovereigns. The King approves of the party nominated, and the Secretary of State writes to the Treasury for the amount of salary.

The fee on a passport is 2*l.* 2*s.* 6*d.* The average number of passports paid for yearly is about 500.

I never heard any objection made to this fee.

If the fee were only one guinea we should have many more applications, and consequently more assistance in the office would be required, because passports from the Foreign Office are not issued without the production of a letter of recommendation unless the respectability of the parties is well known at the office.

I conceive that this proposed reduction of fee might entail expense, and probably would cause a diminution of the Fee Fund.

FOREIGN OFFICE.

Thomas Bidwell, Esq.

17 Dec. 1836.

Passports bear a stamp of 5 *s.*, and I see no objection to the fee being added thereto, if thought an expedient course; but I certainly think the amount now payable upon passports issued from the Foreign Office ought not to be reduced, for the reasons already given. These passports are signed by the Secretary of State, and bear the impression of his arms. I am aware that passports are issued by the French ambassador free of charge.

The fees upon letters to the Treasury for the issue of extraordinary expenses, salaries, outfits, &c., were abolished in March 1836; except the fees upon those letters which relate to the salaries of consuls, and they still continue to be received from the several parties appointed as consuls.

The fees on warrants of approbation of foreign consuls in British ports, which are commonly called Exequaturs, were abolished in March 1836, upon the ground that British consuls in foreign ports were not subjected to any such charge.

I received fees as chief clerk on passing the appointments of ambassadors, envoys, ministers, plenipotentiaries, and secretaries of embassy and legation until the year 1834, when the fees were abolished; but I have not received any compensation for my loss since that period, nor have I ever made any application upon the subject.

The fees were considered as a remuneration to the chief clerk for passing the instruments of appointment through the Privy Seal and other offices, and produced upwards of 100*l.* a year upon an average. As no such instruments are now issued upon the appointment of ambassadors, &c., I have been relieved from the duties, and for that reason I refrained from making any application for compensation.

I still receive a fee of 5*l.* 5*s.* on the appointment of consuls for my own use, which produces upon an average about 30*l.* or 40*l.* a year. The duty of preparing the commission is done for the fee.

I also receive 3*l.* annually from the Signet Office, in the same way as Mr. Plasket of the Home Office.

I entered the Foreign Office in 1790; my father was a chief clerk in the same office. He, as well as Mr. Rolleston, his successor, received many fees and gratuities, which were all abolished, except those mentioned in my Return, which were continued for the most part until 1834.

It was never considered that the fees which I have received, and which are included in the Return of fees received for my private use, fell within the prohibition of the Order in Council of 1795.

(signed) *Thos. Bidwell.*

Mr. *John Venfield*, the Junior Office-Keeper at the Foreign Office, attended the Committee on the 17th December 1836, and gave the following Evidence:

Mr. *J. Venfield.*

17 Dec. 1836.

THERE is one quire of Gazettes, or 26 copies, to which we are entitled; they are appropriated as follows:

The senior office-keeper - - - - - -	12 copies.
The two junior ditto, six copies each - - -	12 —
Filed in the office - - - - - - - -	2 —
	26 —

We always receive the two copies, which are filed; for the other copies we receive at the rate of 8 *d.* a sheet from Mr. Watts, the publisher.

The Christmas-boxes are divided between the office-keepers, the office-messenger, and the door-porter.

The office-keepers pay 30 *l.* a year out of their portion of the Christmas-boxes to the office-keepers at the Home Office.

We attend at the ambassadors' houses for our Christmas-boxes; one person goes there and collects for the office. The butler is generally seen, but sometimes the ambassadors or ministers send for us into their rooms.

I collected the Christmas-boxes in January last; I went to the ambassadors'

FOREIGN OFFICE.

Mr. *J. Venfield.*

17 Dec. 1836.

and ministers' residences; I saw the Swedish minister upon that occasion; I did not see the Russian or French ambassadors; I can speak French, and also Italian a little.

The amount we generally receive is eight guineas, and not less than five guineas. It is quite optional with the ambassadors and ministers as to the amount they give. If a less sum than five guineas were given, I should take it without making any observation as to the amount.

The circumstance of our receiving these Christmas-gifts was mentioned about two years ago, when Sir George Shee said, that Lord Palmerston was perfectly astonished at that mode of remuneration to the office-keepers, &c., but there was no order issued to prohibit or alter the practice.

We take in thirty copies of newspapers daily; one copy of six different papers are filed in the office; the remainder are our perquisites.

We receive 2 *s.* 6 *d.* upon every appointment passing under the Great Seal, relating to the Foreign Department, from the Signet Office.

I have furnished apartments at the Foreign Office, with coals, candles, &c. The other office-keepers have no apartments.

(signed) *J. Venfield.*

Mr. *Andrew Gracewood*, Door-Keeper at the Foreign Office, attended the Committee on the 17th December 1836, and gave the following Evidence:

Mr. *A. Gracewood.*

17 Dec. 1836.

I AM entitled to nine copies of Gazettes, for which I receive money.

I receive one guinea a year from the cabinet ministers, for making out the summonses for cabinet meetings.

I participate in the Christmas-boxes received from foreign ministers, and also from the English ministers abroad, the latter being paid through their agents in our office.

I do not myself now collect the Christmas-boxes; I formerly did.

The Christmas-box of eight guineas is divided thus:

The two office-keepers, two guineas each - - -	4 guineas.
The office-messenger - - - - - -	2 —
The door-keeper - - - - - - -	2 —

If less than eight guineas are received, the amount is equally divided amongst the said parties.

I receive one guinea from each gentleman in the office, and also one guinea from several public officers.

My situation is worth nearly 300 *l.* a year; I have furnished apartments at the Foreign Office, with coals, candles, &c. I never made any return of my perquisites to the House of Commons.

(signed) *A. Gracewood.*

John Backhouse, Esquire, one of the Under Secretaries of State for the Foreign Department, attended the Committee on the 7th of February 1837, and gave the following Evidence:

John Backhouse, Esq.

7 Feb. 1837.

I THINK that the employment of clerks in the Foreign Office as the private agents of British ministers and consuls abroad, is an arrangement attended with convenience, not only to the ministers themselves, but especially to the business of the department at home. It affords much facility of communication between the ministers and the department on minor points of practice, regulation and other details of office, on which the agents, who are, generally speaking, clerks of old standing, are privately consulted by the ministers, and are capable of furnishing to them useful information. Uniformity of practice on minor details is thus more easily maintained between the missions abroad and the department at home; many official applications to the Secretary of State which could not be granted are anticipated and prevented, and much trouble and interruption to the Secretary of State, and to the Under Secretaries, as well with respect to correspondence as to personal communication, are avoided. A further convenience

to

FOREIGN OFFICE.

John Backhouse, Esq.

7 Feb. 1837.

to the public service from the employment of agents in the office, is experienced whenever information is suddenly desired for official purposes respecting the private arrangements or movements of a minister while absent on leave; such particulars are generally known to his confidential agent, and under the present arrangement are at once obtained without difficulty or delay. I conceive that the regulations now in force preclude any abuse in these agencies in pecuniary matters, and I do not think that the discharge of the duties as agents interferes practically with the official duties of the clerks.

I have no apprehension of the risk of communications, inconvenient to the public service, being made by these agents in their private correspondence with their employers; the service of the department is generally of a very confidential nature, and the same feelings of honour and fidelity by which official secrets are preserved at home, will, and do, in my opinion, equally prevent the clerks from making communications inconsistent with their duty to the department, in their correspondence with our ministers abroad. I must add, that I am not aware that any instance of such misconduct has ever occurred. I consider that the same facilities which now arise to the department from the employment of the clerks generally as private agents, would not be afforded if only one or two persons in the office were appointed to transact their agencies, and that no advantage would result from such a change of system; and I consider that the substitution of agents, strangers to the Foreign Office and to its business, besides being liable to other serious objections, would deprive British ministers abroad of many of the conveniences which they now possess, and would be productive of additional trouble and inconvenience to the department.

But on this and on other points, I beg leave to refer the Committee to the more ample explanations contained in two memorandums prepared by my colleague, Mr. Strangways, and by myself, which I will have the honour of transmitting to the Committee.

(signed) *J. Backhouse.*

The Hon. *Frederick Byng*

7 Feb. 1837.

The Honourable *Frederick Byng*, one of the Senior Clerks in the Foreign Office, attended the Committee on the 7th of February 1837, and gave the following Evidence:

THE clerks in the Foreign Office, who act as private agents to the ministers and consuls abroad, have nothing whatever to do with the examination of the accounts of the contingent and extraordinary expenses of the British ministers abroad.

It is my duty in the Foreign Office to examine these accounts of expenses, and to report thereon to the Secretary or Under Secretaries of State, for the purpose of obtaining their sanction to, or disapproval of, the said accounts, or any particular charges included therein. If the accounts are approved of, a letter is prepared by me to be signed by the Secretary of State, and sent to the Treasury, for the payment of the amount allowed, and due to the minister; I have had this duty since 1825.

I do not now, nor ever did, act as a private agent in the office; indeed I am prohibited from so doing whilst I am employed in the particular duty of examining the accounts before mentioned.

In the examination of the said accounts, I derive considerable assistance from the information afforded to me, when I ask it, by the clerks who act as the private agents of the ministers; but such agents have no means whatever, either directly or indirectly, of increasing the sums allowed to the ministers upon their accounts, or in any way of altering or affecting the allowances which it may be deemed proper and expedient to make.

I am quite satisfied, from my experience in the Foreign Office, that the private agency business does not at all retard, or interfere with, the official duties of the clerks, and that no abuse can possibly arise to the prejudice of the public by their employment as agents; on the contrary, I believe that the public service is much advanced by the employment of the clerks as private agents, and also that much inconvenience would be felt by the ministers and consuls abroad if the existing system were discontinued.

(signed) *F. Byng.*

FOREIGN OFFICE.

John Bidwell, Esquire, one of the Senior Clerks in the Foreign Office, attended the Committee on the 7th of February 1837, and gave the following Evidence:

John Bidwell, Esq.

7 February 1837.

I AM one of the clerks in the Foreign Office, who act as agent to His Majesty's ministers abroad.

There are now nine or ten gentlemen in the office who act as such agents.

The amount allowed to the agents is one per cent. upon the salaries and outfits of ambassadors and ministers, and a yearly agency by secretaries and consuls.

The salaries of ambassadors and ministers abroad are charged upon the Consolidated Fund, but such charge must not exceed 140,000 *l.* per annum.

The annual sum issued for outfits is necessarily very variable; it has been as high as 18,000 *l.*; last year it was 370 *l.*; upon the average of years it may be taken at 4,000 *l.* or 5,000 *l.* a year.

The amount of salaries and outfits upon which the agency is received by the agents collectively in the Foreign Office, is probably under 200,000 *l.* a year. I think that the whole sum upon which the agency attaches may amount to about that sum per annum for ministers and consuls together.

The consuls do not all employ the clerks in the Foreign Office as their agents; I think that more than half of them do so; I should say about two-thirds. The collective salaries of consuls who have agents in the Foreign Office may probably amount to 55,000 *l.* a year.

The consuls for the Barbary States employ agents not in the Foreign Office. They were formerly under the Colonial Office, and have only recently been transferred to the Foreign Office; and they continue to employ their old agents.

The chief duties of the agent are to receive and pay over to the banker of the ministers all monies due to them on account of their salaries and allowances; and to take charge of such private correspondence and packets as may be entrusted to their care. They also are useful to the minister, &c., in procuring and sending out, as opportunities occur, the various articles of stationery which may be required, as well as newspapers and other periodical publications. But in addition to these services, the agents, as members of the Foreign Office, are enabled to execute many little offices, as between the minister and the department, by which much trouble and correspondence is spared to the Secretary of State, and to the office generally. It not unfrequently happens that the agents are consulted by the ambassadors and ministers relative to pecuniary and other personal claims; and from the practical knowledge possessed by the agents in the Foreign Office, they are generally enabled to advise whether such applications to the Secretary of State are likely to be favourably considered or not; and in consequence of the advice so given by the agents, the Secretary of State is saved the trouble of receiving and answering many useless applications.

Sometimes the agents receive preliminary applications from consuls to ascertain the probability of their obtaining promotion or removal to another place; and the agents, at their discretion, submit such applications unofficially to the Under Secretaries of State; and from the opinions expressed by them upon the subject, the agents are enabled to answer the consuls in such a way as, on the one hand, to prevent unnecessary and useless official applications, and, on the other hand, to facilitate such application to the Secretary of State. This practice tends much to the facilitating the public service.

I certainly consider that the employment of the clerks in the Foreign Office as agents for ministers and consuls abroad, as a great convenience to the public service.

I have never known the business of agency in the Foreign Office to interfere at all with the official duties of the individual clerk who is employed as an agent; and, speaking for myself, I can most positively state that such agency has never in the least interfered with my official duties.

The business of agency in the office is not equally distributed amongst the clerks, every minister and consul being at liberty to employ as his agent such clerk as he may think proper.

Prior to the year 1816, the agents in the Foreign Office acted sometimes as private bankers to ambassadors and ministers; but that practice was put an end to by an order of the then Secretary of State, dated 1st March 1816.

It is the practice for all ambassadors and ministers to employ an agent in the Foreign

FOREIGN OFFICE.

John Bidwell, Esq.

7 February 1837.

Foreign Office. I recollect but one case in which no such agent was employed, that of the Duke of Wellington, when his Grace was Ambassador at Paris, many years ago. But in that case the Under Secretary of State took upon himself to execute those offices for the Duke which were necessary to supply the want of a Foreign Office agent.

I hand to the Committee a memorandum which has been prepared by direction of Lord Viscount Palmerston relative to the private agency business in the Foreign Office.

(signed) *J. Bidwell.*

COLONIAL OFFICE.

COLONIAL OFFICE.

G. L. Wilder, Esq.

24 November 1836.

George Lodowick Wilder, Esq., Chief Clerk in the office of the Secretary of State for the Colonies, attended the Committee on the 24th November 1836, and gave the following Evidence:

I HAVE been in the Colonial Office thirty-five years, and have received and accounted for the fees of the office ever since 1st of April 1833.

I am not enabled to explain why the fee on warrants and other instruments is 7 *l.* 13 *s.* 6 *d.* now, when in the year 1786 it appears to have been only 6 *l.* 7 *s.* 6 *d.* for similar warrants in the other Secretaries of State's offices; but the chief clerk in the Home Department can, I believe, supply the information required.

The fee as now taken appears in the list of fees in the Colonial Office, and has been so ever since I have been in the office.

There is no printed list or table of fees in the office, but in the oldest books in the office (1801) the fee appears to be 7 *l.* 13 *s.* 6 *d.*

No fees whatever are taken for the use of any of the clerks in the Colonial Office.

I receive about 100 *l.* a year for passing patents through the different offices and paying the fees. No fees are now charged in the Colonial Office upon any instruments in cases where such fees are to be paid out of the funds of any other public department; but when they are to be paid by individuals they are never remitted.

The stamp duties upon lieutenant governors' appointments, where the salary attached to the office is comparatively small, are sometimes remitted in special cases by direction of the Treasury.

Warrants of nomination, directing the officers administering the government in the colonies to appoint individuals to office by letters patent under the colonial seal, are not at present required to be stamped with the *ad valorem* stamp, they are only subject to the ordinary stamp duty on beneficial warrants, of 30 *s.*; but by the Stamp Bill, which was introduced into the House of Commons in the last session, this latter description of warrant would have required the *ad valorem* stamp.

(signed) *G. L. Wilder.*

Mr. *Wilder* again attended the Committee on the 10th December 1836, and gave the following Evidence:

10 December 1836.

I DERIVE certain emoluments upon all instruments passed by me under the great seal; these charges vary from five to twenty guineas, and have been taken and received by the chief clerk, who has always attended to the passing of letters patent, originating in the Secretary of State's office, from time immemorial. No patent or commission emanating from the Colonial Office passes through any other hands than mine, and no objection whatever has been made to my doing so; indeed I should be unwilling to let the instrument out of my custody without the express sanction of the Secretary of State.

The sum allowed to the office porters, for delivering boxes of papers after the usual office hours, has been regulated and reduced within the last seven years. I think upon the whole they are paid pretty well without this extra allowance, and that there does not exist much reason for continuing it. The sum paid for this service was formerly much larger than it is now.

The list of fees, as stated in the Report of the Commissioners in 1786, appears

COLONIAL OFFICE.

G. L. Wilder, Esq.

10 December 1836.

to have been made out exclusive of the "gratuities," which at that time formed an additional charge on instruments subject to fees in the Secretaries of State's offices. These "gratuities" were as follows:

	£.	s.	d.
On all warrants, &c., under the Royal sign manual -	1	6	–
On letters patent for the appointment of governors -	6	6	–

The fees on warrants, &c., under the Royal sign manual are stated in the table of 1786 to be 6 *l.* 7 *s.* 6 *d.*, while the fees now charged on the same instruments are 7 *l.* 13 *s.* 6 *d.*, exclusive of the Plantation Office fee of 2 *l.* 2 *s.*, making together the sum of 9 *l.* 15 *s.* 6 *d.*

This apparent discrepancy may thus be explained:

	£.	s.	d.
Fee as in 1786 - - - - - - -	6	7	6
Gratuity - - - - - - -	1	6	–
	7	13	6
Plantation Office fee for entering warrant, as in 1786	2	2	–
£.	9	15	6

The Plantation Office fee on the appointments of councillors in the plantations is now charged at 8 *l.* 8 *s.*, which may I think be thus explained:

	£.	s.	d.
Fees on representation, &c., as in 1786 - -	4	4	–
Ditto on entering warrant, ditto - - - -	2	2	–
Gratuity - - - - - - - - -	2	2	–
£.	8	8	–

The fee on revocation appears to have been inadvertently omitted in the list of 1786, as, by reference to the old books in the Home Office, it appears to have been regularly taken at that time.

It appears to me that the Plantation Office fee of 37 *l.* 16 *s.* on the appointment of governors is composed of the following items:

	£.	s.	d.
Draft of commission, as in 1786 - - - -	6	6	–
Ditto general instructions, ditto - - - -	12	12	–
Ditto trade - ditto - ditto - - - -	6	6	–
Examining governor's securities, ditto - - -	4	4	–
Entering the patent, ditto - - - - -	2	2	–
	31	10	–
Gratuity, as in Secretary of State's Office -	6	6	–
£.	37	16	–

(signed) *G. L. Wilder.*

Mr. *Thomas Dodsworth*, Senior Office Keeper in the Department of the Secretary of State for the Colonies, attended the Committee on the 24th November 1836, and gave the following Evidence:

Mr. *T. Dodsworth.*

24 November 1836.

THE extra allowance of 25 *l.* a year, mentioned in my Return, was made to me in lieu of paper, which formerly was a perquisite of the situation I hold; it was called tops and bottoms, and extra duty also; the said allowance is paid to me by the chief clerk out of the contingency fund of the office.

The gratuity of 2 *l.* 2 *s.*, which I received at Christmas, is also paid to me by the chief clerk out of the same fund; this has existed for many years.

The office-keepers are allowed a quire of Gazettes, but instead of receiving the whole quire we only have one copy, which is filed in the office, and the remainder is commuted for money. The quire consists of twenty-six copies, the same as are sold

COLONIAL OFFICE.

Mr. *T. Dodsworth.*

24 November 1836.

sold to the trade, but we only keep one, and are paid for the rest at the rate of 8 *d.* per sheet.

The Gazettes are sold at 11 *d.* per sheet, so that the Gazette Office have a profit of 3 *d.* per sheet.

We are allowed to sell the newspapers which are taken in for the use of the office and are not filed, and the sum mentioned in my Return is one half of the produce of such newspapers. We take in about twelve newspapers, four of which are evening papers, and five of such papers are filed in the office, so that there are seven at the disposal of the office-keepers.

The gratuities from private persons, mentioned in my Return, are received from various persons, such as governors, agents, and other persons who are in the habit of transacting business at the Colonial Office. We make no demand of any thing; the sums given to us vary in amount, at the option of the party giving the money. The other office-keeper and myself insert all gratuities of this description in a book, and we divide the amount collected by both equally.

I have now and then received something from the foreign ministers; the office-porters collect their gratuities for themselves, which the office-keepers have nothing to do with.

I have been eighteen years in the Colonial Office, and have the sole management of the stationery used in the office, and keep the check book.

I also keep an account of the coals, candles, &c., which are expended in the office.

The tradesmen's bills are checked and paid by Mr. Wilder, the chief clerk. I receive no perquisite whatever from the tradesmen.

I have had scarcely any holiday, but am almost continually at the office, attending to my duties; and when I was appointed to the situation, I was told that the salary and perquisites would realize to me 300 *l.* a year.

(signed) *T. Dodsworth.*

Mr. *Daniel Harris*, Chief Porter in the Office of the Secretary of State for the Colonies, attended the Committee on the 24th of November 1836, and gave the following Evidence:

Mr. *D. Harris.*

24 Nov. 1836.

The additional allowance of 15 *l.* a year was made in 1825, in consequence of the additional business which I had to do in the office. Lord Bathurst made this allowance without any application being made to his Lordship by me.

The money paid to me for the conveyance of boxes after office hours is received from the chief clerk out of the fund for the payment of contingencies. It generally consists of 1 *s.* for each time that I carry a box or parcel of papers to the chief clerks' houses, after the official hours of business are over. Sometimes, if the chief clerk lives a great way from the office, the allowance is 2 *s.* We were formerly allowed coach hire upon these occasions, but in 1829 the allowance was settled at 1 *s.* each journey, which is not deviated from unless the distance is very great.

The two office-porters divide the Christmas-boxes equally between them; we receive gratuities from foreign ambassadors and agents for the colonies; some parties give two guineas, and some a guinea or a pound.

The servants of those parties who generally give us gratuities, call at the office and tell us to attend to receive them. When we call at the ambassadors' houses we do not often see them, but generally foreigners in attendance on the embassy; once I saw the Greek ambassador, who lives at Hyde Park Corner, and he paid me himself.

No gratuity is ever received by us from the Russian ambassador; he refuses to give any thing.

The ambassadors pay similar gratuities to the porters at the Foreign Office. I have no apartments at the office; I am a door-porter.

There are two porters, because there are two entrances to the office.

If there was only one entrance, one porter would be sufficient.

The porters act as messengers, if there is a necessity for it.

(signed) *D. Harris.*

PATENT OFFICE OF THE ATTORNEY AND SOLICITOR-GENERAL.

PATENT OFFICE.

Mr. *Moses Poole*, of Lincoln's Inn, attended the Committee on the 19th Jan. 1837, and gave the following Evidence:

Mr. *Moses Poole.*

19 January 1837.

I WAS appointed by Sir Samuel Shepherd, in 1817, as a clerk in the Patent Office, at my father's decease, who held the situation since about 1778.

I also act as an agent for passing patents through the different public offices, principally patents of invention.

I should think that I am concerned as agent for between one half and two-thirds of the whole of the invention patents which are annually issued.

The first proceeding towards the obtainment of a patent of invention, is a declaration made by the inventor before a Master in Chancery, or Master Extraordinary, in which he sets forth that he is the first inventor or first introducer. Upon this declaration a petition to the King is founded; the petition and declaration are referred by the Secretary of State to the Attorney or Solicitor-General, and if no caveat has been entered against the grant of the patent, and no objection thereto arises, the Attorney or Solicitor-General reports upon the petition in favour of the patent; but if a caveat has been entered, or any objection arises, the parties for and against the application are heard by themselves and their agents, and sometimes by counsel, before the Attorney or Solicitor-General, who afterwards make their report to the Home Office.

If the report of the Attorney or Solicitor-General be favourable to the application, a warrant is prepared at the Home Office authorizing the law officer to prepare the King's bill; this warrant receives the sign manual, and is countersigned by the Secretary of State, after which it is sent to the Attorney or Solicitor-General, as the case may be.

Upon the receipt of the King's warrant, a bill is prepared in the Patent Office, and signed by the law officer to whom the warrant is addressed; when the bill has received the sign manual, it is forwarded to the Signet Office, and two transcripts thereof are then made on parchment, one of which is sent to the Signet Office and becomes the signet bill, and the other to the Privy Seal Office, and afterwards becomes the privy-seal bill, which is subsequently passed on to the Great Seal Office, when the patent itself is prepared, sealed and stamped, and ultimately delivered to the parties concerned.

The following are the fees which I have paid upon a common patent of invention of one skin in length, one name only, and extending to England:

		£.	s.	d.	£.	s.	d.
Home Office	Reference	2	2	6			
	Warrant	7	13	6			
	Bill	7	13	6			
					17	9	6
Attorney or Solicitor-General,	Report	4	4	–			
	Bill	9	16	–			
					14	–	–
Signet Office fees					4	7	–
Privy Seal Office fees					4	2	–
Great Seal Office fees					18	17	–
	Fees				58	15	6
	Stamps				36	–	–
	Total £.				94	15	6

Additional fees to the above are taken in case of every additional name beyond the first, or if the patent extends to the colonies, or is more than one skin in length.

It would make no difference to the inventor if the proceedings did not go to the offices of the Signet and Privy Seal, except that he would save time and expense.

I consider the great and important check against the grant of patents improperly to be at the Attorney and Solicitor-General's office, where the whole matter is fully inquired into, and the documents, which form the entire groundwork of the patent, are prepared.

I have

PATENT OFFICE.

Mr. *Moses Poole.*

19 January 1837.

I have always considered that the work of obtaining the patent is half done, when the King's warrant is sent to the law officer of the Crown for the bill to be prepared.

I have no hesitation in saying that the real business relating to every patent of invention is chiefly transacted by the Attorney and Solicitor-General, and in their Patent Office and Great Seal Office.

I am not aware of any objection to the aggregate sums now paid as fees and stamps upon a patent being collected wholly as stamp duty, the amount being collected in different stages of the proceedings; for instance, one-fifth of the whole amount on the first application to the Crown for the patent; one-fifth more upon the report of the Attorney or Solicitor-General, and the remaining three-fifths upon the last instrument, the patent itself; but I think it might cause great confusion, without any benefit to the patentee.

I have, in the course of my experience as an agent, heard complaints made of the great charges upon obtaining patents of invention, whilst many parties for whom I have been engaged have made no objection or observation whatever in regard to the charges.

(signed) *M. Poole.*

Peregrine Dealtry, Esquire, of the Patent Office, Lincoln's Inn, attended the Committee on the 26th of January 1837, and gave the following Evidence:

P. Dealtry, Esq.

26 January 1837

I HAVE held the office of clerk of the patents to the Attorney and Solicitor-General for about ten years, having been appointed by a written document by the present Lord Lyndhurst and Sir Charles Wetherell, when they were Attorney and Solicitor-General, in 1826.

My brother held the situation before my appointment, and until his death; he was appointed by a similar written document by the then Attorney and Solicitor-General.

I consider that I hold my office during good behaviour. My appointment has not been renewed by successive Attornies-General since Lord Lyndhurst appointed me.

My father was appointed to the same situation in 1801, by the late Lord Ellenborough, when Attorney-General, at which time a Mr. Grubb, who then held the office, was dismissed. My father held the situation until his death.

I think it probable that formerly the Attorney-General's clerk at his chambers transacted the business of the clerk of the patents; but I do not know the period when the clerkship in the Patent Office, as now constituted, first commenced.

I attend to all the business transacted at the Patent Office of the Attorney and Solicitor-General.

Caveats are entered at my office, as well as at the chambers of the Attorney and Solicitor-General.

In the event of a caveat being entered, or any opposition being made to the patent, the matter is heard and decided upon at the Attorney or Solicitor-General's chambers, and I do not attend upon those occasions.

I receive the ordinary fees for the Attorney and Solicitor-General, and account to them for the same. I also receive fees on my own account.

I have no ancient fee books; the fees are much the same now as they were when my father held the office: no fee has been added or increased; his predecessors left no fee-books behind them in the office. Gratuities were formerly taken, but Lord Lyndhurst, on my appointment, directed that they should be discontinued, and they have not since been received.

My fees are *quantum meruit* fees, for the most part.

Patents of invention never exceed one skin in length, and are matters of ordinary and routine business, and give me but little trouble.

Patents of creation (except in cases of grants with remainders), and patents of office (except governors abroad), seldom or ever exceed one skin in length, and for the most part follow certain precedents.

A skin may contain any thing short of thirty common law folios, but if the patent exceeds thirty folios, then fifteen common law folios are only put into each skin.

I give no opinion, or exercise any discretion, as to the expediency of granting patents of invention.

PATENT OFFICE.

P. Dealtry, Esq.

26 January 1837.

I never act in the matter until the King's warrant is delivered to me to prepare the bill.

I cannot say the Attorney or Solicitor-General would object to report in favour of any patent appearing to be for the public good, (however unimportant the subject of it might be,) unless a caveat had been entered.

The King's bills for patents generally follow certain precedents, except where any recent statute intervenes, and then it becomes necessary that I should look into the points before I can draw the bills; and in cases of newly created offices, (such, for instance, as that of the comptroller of the Exchequer,) it is necessary that I should draw the King's bill according to the particular circumstances of the appointment.

In some cases of appointments to newly created offices by patent, the King's warrant is fully drawn, frequently on conference with me as to its form, though this is not any part of my official duty, and for which I have no fee, and then I have not much trouble in drawing the bill. But in other similar cases the warrant is very concise, and I am obliged to devote considerable attention to the subject.

In cases of applications for charters, the draft of the charter is generally sent to me by the Attorney and Solicitor-General for my observations, and upon these occasions I carefully examine the same, and make such observations as occur to me thereon.

The most important part of the business in respect of patents of invention is no doubt transacted at the chambers of the Attorney and Solicitor-General; indeed, at their chambers, the main check against the granting of improper patents of invention practically rests.

(signed) *P. Dealtry.*

Mr. *John Harris,* Clerk to His Majesty's Solicitor-General, attended the Committee on the 28th of January 1837, and gave the following Evidence:

Mr. *John Harris.*

28 January 1837.

In the cases of patents of invention, caveats are entered at the office of the Attorney and Solicitor-General.

There are books kept for the purpose of entering such caveats.

When a petition is referred to the Solicitor-General from the Home Office for a patent, I search the caveat book, and if I find any caveat which is applicable to the proposed patent, I give notice to the parties who entered the same of the application for the patent. Seven clear days are allowed to parties from the time the notice is given to enter oppositions to such patents, and if no steps are taken to oppose the application for the patent, a report is made in favour of it to the Home Office by the Solicitor-General. The party applying for the patent has the option of going either to the Attorney or Solicitor-General, and in reporting upon the case those law officers do not communicate with each other, except upon some very important occasion, which is very seldom. If within the seven days after notice is given to the parties who have entered caveats, any opposition is entered against the patent, I give similar notice to the party who has applied for the same; after that the hearing takes place before the Solicitor-General, the parties for and against the patent being heard by themselves, their agents, attornies, and counsel, but only one party is heard at the same time, and the other party is not present at the hearing.

Sometimes the hearings on both sides extend to three or four meetings in one and the same case, but this very seldom occurs. Engineers and other scientific persons are frequently present at the hearings on behalf of the several parties; but I am not aware of any case in which the Solicitor-General of his own accord has called in or consulted any scientific person before he made his report.

When the hearing is at an end, and the Solicitor-General's report has been made, no further proceedings take place at the chambers of the Solicitor-General; the preparation of the King's bill for the signature of that officer rests with the patent clerk (Mr. Dealtry). I am not aware of any difficulty in preparing the King's bill, and if there is no difficulty, I think the same could be performed by the clerk of the Attorney or Solicitor-General.

The caveat books, and a book of rules for the guidance of the officers, pass from one Solicitor-General's clerk to the other as often as new appointments take place.

The

PATENT OFFICE.

Mr. *John Harris.*

28 January 1837.

The fee of the Solicitor-General for his report, if it be in favour of the allowance of the patent, is three guineas, but if the report be against the allowance, he does not receive any fee.

I get my fee of one guinea, whether the report be allowed or not.

In cases of hearing in contested cases, the fee of the Solicitor-General is five guineas for each meeting, each party paying a moiety. My fee in such cases is 25 *s.*, being 12 *s.* 6 *d.* from each party; I also have 5 *s.* for each caveat entered.

I have no fee for writing letters to the several parties in cases of caveats being entered, or in any contested cases.

In cases of charters, they are referred to the Attorney and Solicitor-General jointly, and they receive a fee of 10 *l.* 10 *s.* each; the clerk to the Attorney-General receives 2 *l.* 2 *s.*, and I receive 1 *l.* 1 *s.* These are fees upon conferences.

All the fees which I have before alluded to are received at chambers, and are entirely independent of the fees upon the King's bill, and other proceedings which take place in the Patent Office, which are received by Mr. Dealtry, and accounted for to the Solicitor-General.

I believe that the practice which I have mentioned as appertaining to patents, at the chambers of the Solicitor-General, applies equally to the chambers of the Attorney-General, where references are made to him.

(signed) *J. Harris.*

Mr. *Henry Cooper*, Clerk to His Majesty's Attorney-General, attended the Committee on the 7th of February 1837, and gave the following Evidence:

Mr. *H. Cooper.*

7 February 1837.

THE duty of ingrossing the transcripts of the King's bill, which is now done in Mr. Dealtry's office, (the Patent Office,) was performed by the clerk to the Attorney-General when Lord Denman held that office.

I see no reason why the ordinary business transacted by the clerks in the Patent Office could not be as well performed by the clerks of the Attorney and Solicitor-General at chambers; but in cases of certain special grants from the Crown, which are now under the superintendence of Mr. Dealtry, I do not think that the clerks of the law officers of the Crown could so satisfactorily attend to them.

The caveat and patent books are always handed over from one Attorney-General to another.

I have read over the evidence which has been given to the Committee by Mr. Harris, clerk to the Solicitor-General, and I fully agree therein.

(signed) *H. Cooper.*

SIGNET OFFICE.

SIGNET OFFICE.

E. D. Jones, Esq.

14 January 1837.

Edward Dewe Jones, Esq., Senior Receiver of Fees, and Record Keeper in the Signet Office, attended the Committee on the 14th January 1837, and gave the following Evidence:

I RECEIVE the fees of the office, and account to the clerks of the signet and their deputies for the same.

I also receive fees for the use of myself and the junior receiver and record keeper.

All the instruments upon which fees are taken in the Signet Office are afterwards passed over to the Privy Seal Office, which is in the same building as our office.

In the case of a patent of invention the King's bill is prepared by the Attorney or Solicitor-General under the authority of a warrant with the sign manual. The King's bill is on a skin of parchment, at the foot of which there is a docket or abstract containing the substance of the bill for the information of His Majesty, and the bill is signed by the King, and countersigned by the Attorney or Solicitor-General, who prepares the same.

At the same time that the King's bill is brought to the Signet Office, or soon afterwards, a complete transcript of the bill on parchment is sent from the Patent Office to the Signet, and another transcript of the bill is at the same time sent to the Privy Seal Office; the body of the transcript sent to the Signet Office is in the same words as the bill, but such transcript does not bear the Royal signature; it has a vacant space left both at the head and the conclusion, in order that cer-

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tain additions may be made thereto at the Signet Office. The proper officer in the Signet Office affixes a heading to the transcript, addressed to the Lord Privy Seal, commanding him to direct the Lord Chancellor to affix the great seal, and the signet officer adds at the conclusion of the transcript of the King's bill a notice as follows: "And these our letters shall be your sufficient warrant and discharge in this behalf. Given under our signet at our palace of Westminster this day of ."

The transcript of the King's bill having received the heading and conclusion before mentioned becomes the signet bill, and is addressed to the Lord Privy Seal. The signet bill is then carefully examined with the King's bill, and if found correct it is signed by the clerk of the signet, or his deputy, and is afterwards taken to the office of the Secretary of State where the signet is kept, and there receives the signet seal. The signet bill is then either delivered over to the party interested in procuring the patent, or is forwarded to the Privy Seal Office.

The King's bill upon which the signet bill is prepared as before mentioned, is recorded and preserved in the Signet Office.

The process which I have already described applies to a patent of invention, but the same proceedings take place with respect to most of the other instruments required to pass through the Signet Office. There are, however, several instruments which come to the Signet Office directly from the Secretary of State without the intervention of the Attorney or Solicitor-General, as, for instance, instruments in reference to the appointments of archbishops, and bishops, of three kinds, viz. congé d'élire accompanied by letter recommendatory, which is prepared at the Signet Office; secondly, royal assent to the election after it has taken place, and thirdly, the restitution of temporalities.

Also instruments of presentations to livings in the gift of the Crown, not through the Lord Chancellor, and to prebendaries and certain deaneries. In these cases the first process is the King's warrant under the sign manual, countersigned by the Secretary of State, directing the clerk of the signet to prepare a bill. Upon the receipt of the King's warrant the proper officer of the signet prepares the bill, which is signed by the clerk of the signet, and sent to the office of the Secretary of State, in order that the Royal signature may be obtained thereto; when the King's bill is returned to the Signet Office with the sign manual, a signet bill is prepared, as in the case of invention patents, and when sealed with the signet seal is transmitted to the Privy Seal Office, or delivered to the party to convey it thither, and the King's bill is kept of record in the Signet Office.

In the case of some deans who are appointed by letter recommendatory only, the letter bears the Royal sign manual, and is addressed to the chapter. This letter is prepared at the Signet Office in pursuance of the King's warrant. Four or five of the deans are thus appointed; amongst them is the Dean of St. Paul's.

Where the letter recommendatory is a final appointment, it bears a stamp duty of 20 *l.*, but where it merely accompanies a congé d'élire, the stamp upon the letter is 30 *s.* only.

Formerly there were allowance warrants for salaries and allowances to English ambassadors and ministers abroad, in which cases the King's bill and signet bill were prepared in the Signet Office, and the signet bill transmitted to the Privy Seal Office, where it remained, but that practice has been discontinued for the last four or five years.

All the King's bills are enrolled in the Signet Office, which is an office of record and reference for the public. Indices of the records are kept, and the bills are rolled up and ticketed, so that reference may easily be had to them.

The rolls of the Signet Office, go back as far as the reign of King Charles II., the docket books to the reign of Queen Elizabeth, and the King's Irish letter books to the reign of King Charles I.

In the case of an appointment by immediate warrant, the King's bill, as prepared by the Attorney-General, is sent to the Signet Office from the Secretary of State with the following indorsement thereupon: "Our will and pleasure is that this do pass by immediate warrant." Signed by the King. No signet bill is prepared thereon, but a docket or abstract of the King's bill is entered in the office, and a memorandum made upon the bill, signed by the signet clerk or his deputy, that it has been so entered, and afterwards the King's bill itself is forwarded to the Privy Seal Office.

Every instrument which passes through the Signet Office has a docket or abstract

SIGNET OFFICE.

E. D. Jones, Esq.

14 January 1837.

stract written thereon, which is entered at length in the books of the Signet Office, and indexed under two heads, namely, the name of the party, and the office to which he is appointed.

These dockets or abstracts, in certain cases, are prepared by the patent clerk of the Attorney and Solicitor General who prepares the King's bills, but in other cases they are prepared at the Signet Office.

The King's Irish letters are all entered at length in the Signet Office, which causes considerable labour in the office. They are addressed to the Lord Lieutenant of Ireland, authorizing him to pass letters patent under the Great Seal of Ireland, and comprehend patents of invention, grants of office, creations, &c.

(signed) *E. D. Jones.*

Mr. *Jones* again attended the Committee on the 17th January 1837, and gave the following Evidence:

17 January 1837.

It is considered that the Act of the 27 Hen. 7, c. 11, which is now pointed out to me by the Committee, is almost entirely obsolete: its operation with respect to fees is certainly at an end, although in many respects the mode of passing the instruments through the office is still observed, as directed by that Act.

I cannot say when the fees of the office were first varied from the Act.

The oldest fee-book in the office goes back to the year 1711, and the fees now taken by the clerks of the signet are very much in accordance with the fees stated in that old fee-book.

It does not appear to be stated by the fee-book that, in 1711, there were any fees payable to the deputies of the Signet clerks; but in 1771 it is shown, by a book now in the office, that the deputies were in the receipt of certain gratuities; and there are books in the Privy Seal Office which show that the deputy clerks in that office were in the receipt of fees as long ago as the year 1736.

In the year 1807 a table of the fees, then existing in the Signet Office, was delivered to the Commissioners of Public Accounts by the then receiver, who had been in the office forty years; and on the face of that table it was stated that the fees mentioned therein were the same as had existed during the last seventy years.

We are authorized, by a letter from the Home Office, to pay, out of the fees belonging to the clerkship which is abolished, the office taxes, before we pay the amount of such fees into the Exchequer.

There are fees taken in the office for what is called extra despatch. According to the custom of the Signet Office, we consider that, in the ordinary course, we are entitled to two days, or forty-eight hours, from the time that any instrument is brought to the office, before we need send it forward to the Privy Seal Office. But if we despatch any instrument on the same day it is delivered to us, we charge an additional fee, which is called extra despatch money. This fee is more frequently charged in respect of patents of invention than any other instruments; and the greater part of such despatch fees are received from Mr. Poole, who is an agent for the passing of patents. That portion of the despatch fees which would belong to the abolished clerkship, are not paid into the Exchequer with the other fees of that office, but are retained by the existing deputies and record-keepers, upon the ground that the fee is intended as an immediate personal advantage to the officer who has the trouble and labour of sending the instruments forward earlier than he would in the common course of the office be required to do.

The same fees are payable upon instruments passed by immediate warrant as are received upon instruments which pass the office in the usual way.

The instruments for allowance of salary, &c., to English ambassadors abroad, gentlemen of the bedchamber, &c., ceased to pass through the Signet Office in the beginning of 1831, when a different mode of payment of salary in such cases was introduced.

Similar instruments for grants of money to the treasurer of the navy and ordnance, and the paymaster of the forces, ceased to pass the Signet Office about the middle of the year 1834.

The present clerks of the signet are Mr. Bentinck, Mr. Gage, and Sir Brook Taylor,

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E. D. Jones, Esq.

17 January 1837.

Taylor, but they seldom or ever attend at the office, or perform any duties in person; their deputies act for them.

The fees set forth in the return made by myself and Mr. Sanders, are divided between us according to an agreement. I receive two-thirds, and Mr. Sanders one-third.

We also receive an allowance of 52 *l.* 10 *s.* per annum from the Home Office, for loss of apartments, which is divided between us in the same proportions as the fees.

(signed) *E. D. Jones.*

PRIVY SEAL OFFICE.

PRIVY SEAL OFFICE.

Ralph Eden, Esq.

24 January 1837.

Ralph Eden, Esq., one of the Chief Clerks and Record Keeper in the Privy Seal Office, attended the Committee on the 24th January 1837, and gave the following Evidence:

THE fees of the Privy Seal Office were settled in the year 1716, as appears by a Table now in the office, dated 19th May in that year.

Between the years 1716 and 1743 the fees appear to have been increased in a trifling degree; for instance, the fees on certain grants which in 1716 were 8 *l.* 13 *s.* 4 *d.* were increased to 8 *l.* 14 *s.* Those on other grants from 2 *l.* 13 *s.* 4 *d.* to 2 *l.* 14 *s.*; a fee of 4 *l.* 6 *s.* 8 *d.* to 4 *l.* 7 *s.*, and a fee of 13 *s.* 4 *d.* to 13 *s.* 6 *d.*

With these trifling augmentations the fees were the same in 1743 as in 1716, and they remain precisely the same at the present period.

The fee for extra despatch was first noted so long ago as 1754. It might have been charged earlier and not inserted, that fee not being carried to account, but received by the person expediting the business, for extra despatch. The fee appears to have then been one guinea; but in 1805 and subsequently it has been generally 1 *l.* 11 *s.* 6 *d.*

That fee is not inserted in the table of 1716.

Persons in the habit of passing instruments generally know when that fee will be charged, but if not they are informed, that if they require instruments to be passed through the office on the same day they are received, such extra charge will be incurred. The officer is not only put to much extra trouble in such cases, but also to expense in procuring the necessary signatures, sometimes at a distance from the office; and also in attending to have the seal affixed, sometimes at night.

It often happens that by expediting the instruments earlier than by the usual course of office, much benefit accrues to the parties interested which might probably be lost to them if the instruments were to lie over to the day after they are delivered.

The usual day for affixing the privy seal is Friday in every week. If instruments are required to be sealed at any other time it is considered a private seal, and an additional fee of 2 *l.* is charged. This fee has been charged from the earliest period.

The privy seal is constantly in the possession of the Lord Privy Seal.

There never was more than one public day of sealing in the week, and in former times the days of sealing were less frequent.

The office is open daily for receiving, examining and preparing instruments, although in the regular course of the duty of the office they are only sealed once a week.

If the Lord Privy Seal be in the country, the instruments, properly secured, are sent to him in order to be sealed. Formerly the officer was despatched to his lordship for that purpose, but latterly an arrangement was made with the Postmaster-General, and the instruments are forwarded and returned through the post-office.

If the Lord Privy Seal be abroad or in Ireland, the seal is put in commission.

Every instrument is duly examined and signed by the clerk of the privy seal before it is presented to the Lord Privy Seal, in order to be sealed.

There is an instance of the refusal of the clerk of the privy seal to sign an instrument, although commanded to do so by the Lord Privy Seal, where an informality was found to exist in the instrument to be sealed.

If there be no informality in the instrument it is always sealed without the exercise

PRIVY SEAL OFFICE.

Ralph Eden, Esq.

24 January 1837

exercise of any discretion on the part of the clerk of the privy seal, as to the propriety or impropriety of the issue of such an instrument, or unless a caveat has been lodged at the Privy Seal Office against it, which rarely happens to be the case; indeed, I have never known an instance of a caveat being lodged since I have been in the office. On reference to the books, I find the last was in 1803; in former times they were frequent.

A docket is made out to every instrument which passes the seal, and is entered in a book kept for that purpose.

Commissions, appointments and grants are synonymous. I might have put them under one and the same head in my return, but I was anxious to give to the Committee the fullest details in my power of the nature of the several fees.

I cannot see that there would be any objection whatever to patents of invention stopping at the privy seal, when I reflect that formerly warrants for the issue of monies to an immense amount stopped at the privy seal, and were not forwarded to the great seal. I conceive that those warrants were of much more public importance than many of the instruments which now pass the great seal. This description of instrument, however, has not passed the Privy Seal Office within the two last years; the issue of the money appears to be obtained through another channel. I allude to instruments for granting money to the treasurer of the navy, ordnance, &c., for the public service, and for salaries to ambassadors and ministers abroad.

Assuming that the instruments just spoken of no longer pass the privy seal, there are none which now stop at the privy seal, and do not pass the great seal.

The Privy Seal Office has been regulated under the provisions of the Acts of 57 Geo. 3, c. 63, and 2 Will. iv, c. 49.

There is now only one patent clerk under the old system, who is in the receipt of his full share of the fees of the office.

The other clerks have been regulated under the said Acts by the Treasury, and the other persons in the establishment regulated by the Treasury also.

Fees of every description, except those received by the clerk under the old system, are now carried to the fee fund of the office.

The surplus of the fees, after paying the salaries and defraying the expenses of the establishment, and accounting to the old patent clerk for his share of the fees, is paid to the general account of the Exchequer at the end of the year.

(signed) *R. Eden.*

CLERK OF THE PATENTS IN CHANCERY.

CLERK OF PATENTS IN CHANCERY.

Mr. *T. Ruscoe.*

19 January 1837.

Mr. *Thomas Ruscoe*, Clerk in the office of the Clerk of the Patents in Chancery, attended the Committee on the 19th of January 1837, and gave the following Evidence:

I HAVE been in the office of the clerk of the patents for about four years. There is no other clerk. I am the private clerk of Mr. Edmunds.

I transact the business for Mr. Edmunds, who is clerk of the patents in Chancery: he also holds the office of clerk of the crown in Chancery.

In cases of patents, the Privy Seal Bill is sent to the office of the clerk of the patents. The heading and conclusion of the bill is altered; the bill is then engrossed on vellum, and the great seal obtained thereto, and it becomes the patent.

The fees received by the clerk of the patents, and paid into the Consolidated Fund under 3 & 4 Will. IV., are as follow:

	£	s.	d.	£.	s.	d.
For the first skin	4	6	4			
Fee to deputy	2	2	–			
				6	8	4
For every following skin	3	11	6			
Fee to deputy	1	1	–			
				4	12	6
If two-thirds of a skin only	3	11	6			
Fee to deputy	2	2	–			
				5	13	6

CLERK OF PATENTS IN CHANCERY.

Mr. *T. Ruscoe.*

19 January 1837.

There are no other fees whatever received on patents at this office beyond the fees above-mentioned, and they are paid into the aforesaid fund.

When the patent is complete, by having passed the great seal, and been duly stamped, it is delivered to the parties, at which time the fees received by the clerk of the patents, as well as those belonging to the clerk of the hanaper, and other officers, together with the stamp duty, are paid in the office of the clerk of the patents, and the latter accounts quarterly to the consolidated fund, and to the several officers, for their fees.

A docket and entry of every patent, is made in the office, and, at the end of twelve months, the privy seal bills are handed over to the six clerks in Chancery to be there recorded.

The following fees are received by the clerk of the patents for the clerk of the hanaper, and other officers, upon the instruments undermentioned, namely,

	Clerk of the Hanaper.			Deputy Ditto.		
	£.	s.	d.	£.	s.	d.
Grants of office	6	13	4	–	10	6
Every additional skin	1	13	4	–	10	6
Revocation of any office	5	13	4	–	10	6
Charters or licences in perpetuity, one skin	14	13	4	1	1	–
Every additional skin	2	13	4	–	10	6
Denizations	7	13	4	–	10	6
Every additional name	2	13	4		—	
Annuities or pensions for life, years, or during pleasure, one skin	7	13	4	–	10	6
Every additional skin	1	13	4	–	10	6
Every additional life	2	13	4		—	
Inventions	7	13	4	–	10	6
Every additional name	2	13	4		—	
Special pardons	7	13	4	–	10	6
Every additional name	2	13	4		—	
Every additional skin	1	13	4	–	10	6
Licences for theatres	7	13	4	–	10	6
Every additional skin	1	13	4	–	10	6
Purse-bearer to the Lord Chancellor:						
For every instrument sealed on public seal-days				1	11	6
Ditto at private seals				3	11	6
The Lord Chancellor's Dividend and Habendum Fees:						
For every instrument containing one skin				1	11	4
For every following skin				–	18	10
For every instrument containing two-thirds of a skin				1	1	10
Deputy Sealers:						
For charters and licences containing one skin				1	1	–
For every following skin				–	10	6
For every other instrument				–	10	6
Gentlemen of the Chamber to the Lord Chancellor:						
For charters only				5	5	–
Porter to the Lord Chancellor:						
For charters only				–	10	6

(signed) *T. Ruscoe.*

CLERK OF THE CROWN IN CHANCERY.

CLERK OF THE CROWN IN CHANCERY

Mr. *T. Jackson.*

17 January 1837.

Mr. *Thomas Jackson*, Senior Clerk in the office of the Clerk of the Crown in Chancery, attended the Committee on the 17th January 1837, and gave the following Evidence:

I HAVE been in the Crown Office 28 years. I was formerly remunerated for my services by a portion of certain fees received in the office; but I am now paid by a salary which has been fixed by the Lords of the Treasury, under the Act 3 & 4 Will. iv, c. 84.

The regular fees of the office commenced prior to the reign of Queen Anne, but when the gratuities which now assume the character of fees commenced, there is no record in the office.

About the year 1781 or 1782, gratuities were first regularly entered in the office books. The sums now taken consist of the old fees and the gratuities together.

The

CLERK OF THE CROWN IN CHANCERY

Mr. *T. Jackson.*

17 January 1837.

The only way in which I can account for the difference in the fees as they appeared in the Report of certain Commissioners in the year 1740, and as they now exist, is, that the gratuities which are not mentioned in the Report of 1740, now form part of the office fees.

The fee mentioned in the Return from Commissioners of Sewers is still received; it is paid by the clerk to the Commissioners, and, I believe, forms an item of charge against the sewers' rates collected from the public.

The patents which come to our office are the following, namely:

Patents of Honour.
Law Patents.
Commissions appointing the Public Boards.
Commissions of Inquiry.
Commissions for governors and other functionaries in the colonies.
Ecclesiastical Commissions in India or Canada.

Patents of invention and for the appointment of several of the great officers of state, go to the Patent Office, and do not pass through the Crown Office.

In consequence of an order from the Treasury, the fees chargeable upon instruments passed through the office, which relate to the public service, and which were formerly paid by the Government, are not now charged, but the instruments pass in the same way as formerly.

(signed) *T. Jackson.*

PRIVY COUNCIL OFFICE.

PRIVY COUNCIL OFFICE.

J. B. Lennard, Esq.

2 December 1836.

John Barrett Lennard, Esq., Chief Clerk in the Privy Council Office, attended the Committee on the 2d December 1836, and gave the following Evidence:

I HAVE been in the Council Office ever since 1808, and chief clerk ever since 1826.

The fees for swearing great officers of state, and others, included in my Return, apply to all who are required to be sworn before the Privy Council.

I have no doubt that the whole of the fees in my Return have existed for a great many years prior to 1808, but by an Order in Council dated the 5th of April in that year, the fees were fixed and settled, and were directed to be carried to a fee fund, and applied towards the payment of the salaries of the establishment of the Council Office.

Prior to 1808 the fees were divided in certain proportions among the officers of the establishment.

I have searched the office books as far back as to the year 1780, but cannot find any established list or table of fees, until the whole subject was revised and settled in 1808.

I am not aware of any reason why the fee upon swearing a constable of the Tower, or governor of a colony, should be less than the fee upon swearing a privy councillor, unless it be that the latter is the higher office.

The total of fees paid by a governor of plantations to the fee fund of the Council Office, is 65 *l.*, and has no reference to the amount of salary attaching to the governorship.

The general instructions given to a governor are laid before the King in Council for approval, and subsequently registered in the Council Office.

The fees paid to the fee fund of the Council Office, upon the appointment of members of colonial councils, are received at the Colonial Office from the parties appointed, and paid over from that office to the Council Office.

I am not aware that the fees paid to the Council Office fee fund upon the appointment of colonial governors or councillors, are paid by the colonies instead of the parties appointed.

I do not remember any case of an officer or privy councillor refusing to pay the usual fees upon being sworn in. If such an instance should occur, I apprehend the opinion of the law officers might be taken as to whether the office could recover at law the refused fee which had been demanded under the authority of an Order in Council.

I do not know the origin of the fees received in matters of appeal before the

PRIVY COUNCIL OFFICE.

J. B. Lennard, Esq.

2 December 1836.

Judicial Committee, or the principle upon which they are based. I believe, however, that they are much lower than the fees of the House of Lords in appeals.

I have never heard any complaint made against the fees taken at the Council Office in appeals; on the contrary, I have often heard solicitors remark that they are very moderate in comparison with those of the House of Lords.

The average of the costs of an appeal is to the successful party about 20 *l.*, and to the unsuccessful party from 13 *l.* to 15 *l.*

Ever since the appointment of the Judicial Committee, the costs of appeal (when the costs are allowed) have been taxed by a Master in Chancery, or by the Master of the King's Bench; and the payment of the costs (taxed) is made a part of the Order of the King in Council upon the appeal.

It is now the practice in special cases for the judgment, if long, to be prepared in writing by the judge who delivers it before the parties summoned for the occasion. In common cases of affirmance or dismissal, the judge does not write the judgment.

Full minutes of every judgment, and of all proceedings in appeal before the Judicial Committee, are recorded in the several books of the Council Office, so that reference may be at any time had thereto, and information given therein.

There is a fee of one guinea upon lodging, and a fee of one guinea upon entering a petition of appeal: the former may be considered analogous to the fee upon filing in other courts; and the fee upon entering at the Privy Council may be considered analogous to the fee for making an entry of the lodging in other courts.

The Order in Council which refers an appeal to the Judicial Committee, is a matter of course, and no further special than as each petition of appeal is referred by a separate order of the King in Council; 3 *l.* 2 *s.* 6 *d.* is the fee for the order of reference.

The committee orders, upon each of which a fee of 1 *l.* 12 *s.* 6 *d.* is taken, are incidental orders, issued for some particular object in the course of proceedings before the Committee; and may probably occur several times in the course of the same appeal.

(signed) *J. B. Lennard.*

Mr. *John Neal*, one of the Messengers at the Privy Council Office, attended the Committee on the 2d February 1837, and gave the following Evidence:

Mr. *John Neal.*

2 February 1837.

I HAVE been in the Privy Council Office ever since December 1807.

The sum of 2 *l.* 2 *s.* mentioned in my return is a gratuity given at Christmas by certain of the privy councillors.

The gratuity is confined chiefly to the cabinet ministers and great officers of state, such as the Lord Steward, the Lord Chamberlain, and the Master of the Horse.

These gratuities are divided between the two chamber keepers and the two messengers in equal shares, realizing to each person about 10 *l.* a year.

My salary is 170 *l.* a year.

(signed) *J. Neal.*

TREASURY.

TREASURY.

L. Rumsey, Esq.

6 December 1836.

Lacy Rumsey, Esq., Bill Clerk and Receiver of Fees at the Treasury, attended the Committee on the 6th of December 1836, and gave the following Evidence:

I HAVE been receiver of the fees at the Treasury only since the beginning of the year 1835.

All the fees payable to the fee fund of the Treasury by other public departments or officers were abolished by a minute of the 13th October 1835.

The fee upon nominations to the Excise is one guinea, and upon appointments of clerks two guineas.

The cause of the increase in the amount of fees in 1835 upon Excise and Customs' nominations and appointments, arose in a great measure from there having

TREASURY

L. Rumsey, Esq.

6 December 1836.

having been a considerable arrear of fees due upon instruments issued in 1833 and 1834, which were paid up in 1835.

The fees upon these nominations and appointments are always received at the Excise or Customs' departments and paid over to me once a month. None of the nominations or appointments to the Excise or Customs are stamped at the Treasury.

There are no nominations to the Customs; the appointments are made by letter or by warrant, upon some of which the fee is one or two guineas, and upon others four guineas, depending upon the value and importance of the appointment.

No fees upon imprest warrants and salary bills relating to public departments are now received at the Treasury.

All pensions not authorized by Act of Parliament are liable to the charge of certain fees.

The fees upon warrants or letters for release of vessels, goods, &c., sent to Customs or Excise, are sometimes two guineas and sometimes one guinea. If a reference is made of any application by the Treasury, either to the Board of Trade, or other department, a fee of one guinea is added to the warrant for such reference.

On a sign manual warrant granting pension to a late foreign minister, the fees charged are 6 *d.* in the pound upon the amount of the pension, to which is added one guinea per cent. until the per centage reaches five guineas, which is the maximum, and the same fees are charged upon all pensions not granted by Parliament.

No fees are payable at the Treasury upon appointments in the Post Office; the appointments do not issue from the Treasury; they are made, I believe, by the Post Master General.

All Christmas-boxes and New-year's gifts at the Treasury were abolished in 1797.

There are fees payable upon warrants issued quarterly for the payment of the salaries of rangers of the royal parks and foresters. The fees upon such warrants, which are addressed to the Commissioners of Woods, &c., are received by me from the parties.

The fee on a warrant for a Crown lease is 2 *l.* 12 *s.* 6 *d.*, and if there is a reference made upon the application for the lease, there is an additional fee of one guinea received. These warrants are transmitted to the Office of Woods, and the fees are received by me through that department.

There is a fee upon every warrant for 50 *l.* and upwards, of 2 *l.* 2 *s.*; if the sum amounts to 20 *l.* and is under 50 *l.*, 1 *l.* 1 *s.*; and both are subject to the reference fee.

No fees are charged upon warrants for the discharge of prisoners.

Warrants issued for the extension of the time for claiming a return of probate duty are chargeable with a fee of two guineas, and if there is a reference, the fee is one guinea more.

There is a docket upon all letters patent; where the instrument contains a salary, two treasury dockets are requisite, and 1 *l.* 1 *s.* is charged for the entry of each. The Treasury have nothing to do with patents of invention.

Some of the charters pass through the Treasury, and fees are paid thereon. The Australasian Bank Charter is, I think, the only charter since my appointment to the fees.

The fee on appointment by a treasury constitution is 18 *l.* 4 *s.*

The following officers are appointed by constitution, namely:

The clerks in the Audit Office.
The messengers ditto.
The clerks in the Stationery Office.
Surveyors of houses and windows.
Inspectors of taxes.

All these persons formerly paid a fee of 18 *l.* 4 *s.* upon their appointment (except clerks in the Stationery Office, who paid 2 *l.* 2 *s.* only), but by a minute of the Lords of the Treasury, dated the 31st March, 1835, the fee upon the appointments where the salary is under 100 *l.*, have been reduced to two guineas, although the appointment still continues to be made by constitution.

Some appointments to the customs are by warrant, and the fee of two guineas or four guineas attaches.

The salaries of many persons appointed by warrant are larger than those of

TREASURY.

L. Rumsey, Esq.

6 December 1836.

persons appointed by constitution, although the latter are charged a much higher fee.

Many appointments have recently been made by the Treasury by constitution, some of which were formerly made by letters patent, namely:

The King's Remembrancer.
The Superintendent of Weights and Measures.
The King's Assay Master.
The Register of Deeds in Ireland.
The Receiver General of Guernsey.
The Clerks in the Vice Treasurer's Office, Ireland.

The stamp duty upon constitutions and warrants is *ad valorem*.

No emolument is now derived to any persons at the Treasury upon the passing of patents on commission.

I do not now receive any remuneration whatever as receiver of fees. My fixed salary as bill clerk, is 700 *l.* a year for the performance of all my duties.

The nomination under the head of Excise, which is liable to the fee of 1 *l.* 1 *s.*, is a letter from the Treasury to the Commissioners of Excise, desiring that the party may be permitted to attend with their officers in order to his being instructed in the business of an officer of the revenue under their management. When the party so attending has been sufficiently instructed in the business, he is at once appointed by the Commissioners of Excise without further reference to the Treasury.

When an appointment is made at once by the Board of Treasury, the fee is 1 *l.* 1 *s.* if the salary is under 50 *l.*, and 2 *l.* 2 *s.* if the salary is above 50 *l.*

An officer upon incidents is where the salary is only nominal, generally 5 *l.*, and where the income of the officer arises chiefly from day pay on incidental payments.

The secretaries, assistant secretaries, and solicitors of the Customs and Excise are appointed by constitution, otherwise called a commission, which emanates at once from the Treasury. In the table of fees of 1752 the fee is stated as 14 *l.*, and from 1 *l.* 1 *s.* to 4 *l.* 4 *s.*, according to the scale of the salary; but I have not been able to find a late instance in which less has been charged on a constitution than the highest rate, namely, 18 *l.* 4 *s.*

The fee on a pension warrant in Scotland, is 1 *l.* 5 *s.* per cent. and 6 *d.* in the pound, and on a King's warrant 4 *l.* 15 *s.*, being in each case 4 *s.* more than on similar instruments in England. I have not been able to ascertain the reason of this difference.

Warrants for the allowance of the salaries of foreign ministers having been discontinued, this fee is no longer charged.

The great amount of fees of this description for the year 1833, arises in consequence of certain arrangements made at the commencement of the reign of His present Majesty, by which the salaries in question were removed from the Civil List, and were provided for by parliamentary grants. In the year 1833, they were made chargeable on the Consolidated Fund, and it became necessary in each case to have a fresh warrant.

The only instrument coming under the description of letters operating as warrants for the payment of money, are letters addressed to the Admiralty, authorizing that Board to pay sums to captains and surgeons for the safe landing of convicts.

(signed) *L. Rumsey.*

George Boyd, Esq., one of the Senior Clerks in His Majesty's Treasury, attended the Committee on the 6th December 1836, and gave the following Evidence:

G. Boyd, Esq.

6 December 1836.

I AM the Senior Clerk in the second division at the Treasury.

The fees payable on the several warrants, constitutions and other instruments, are marked thereon in the particular divisions in which the documents are prepared.

An appointment by constitution and an appointment by warrant differ in this respect, that the constitution is the appointment itself directly by the Treasury; and the warrant is an authority and direction to the Boards of Customs or Excise,

TREASURY.

G. Boyd, Esq.

6 December 1836.

Excise, &c., to issue the necessary commission or deputation to the party named in the warrant.

Appointments in the Customs or Excise are made by three different modes, viz., by constitution, by warrant, and the inferior officers simply by letter.

The clerks in the Stamps and Taxes are, in the first instance, nominated by letter, and, if found fit, are afterwards appointed by warrant. The fee is charged on the warrant, and not on the nomination letter.

A fee of two guineas is charged upon a letter or warrant sanctioning any indulgence, and an additional fee of one guinea when the application from the party is previously referred to any public board. It very frequently happens that a reference is made where the subject of the memorial might at once be decided, or when the reference merely tends to ascertain whether the statement of the memorialist is correct; and I think that in these cases the parties might fairly be relieved from the extra charge for the reference.

It was formerly the practice to charge the memorialist with the reference fee in cases of applications to export machinery; but the parties have been relieved from this charge, upon the ground that as in no case the Treasury decide upon these applications without a previous reference to the Board of Trade, and consequently that the application should have been in the first instance made to that Board, it has been considered at the Treasury that the parties ought not to pay for the error in their mode of application.

With respect to the fee of 3 *l.* 3 *s.* on warrants extending the time for claiming return of probate duty, I think this appears to be a proper fee, as the amount claimed is generally large; and if it be under 20 *l.*, the Board of Stamps and Taxes have already the power of remitting the fee.

I think the fees charged for permission to remove spirits from Ireland or Scotland to this country in illegal packages, are such as should be continued. If the quantity removed is not more than ten gallons, the fee charged is one guinea, and if exceeding that quantity two guineas.

With respect to the fees on warrants of appointment to the Customs, it was formerly the practice when a party was promoted in that service to a superior class to issue a new warrant; for instance, a comptroller upon his appointment paid 4 *l.* 4 *s.*, and a further fee to the same amount on his promotion to be a collector, although the difference in the salary of the two offices might be very trifling; but in consequence of a late arrangement with the Board of Customs, the fees upon promotion to a superior class of office have been modified, namely, if the increase of salary is 30 *l.* one guinea is charged, if 50 *l.* then two guineas, and if 100 *l.* and upwards, then four guineas are received.

With respect to the fees charged on warrants authorizing the Boards of Customs and Excise to pay to certain parties in those services extra remuneration beyond their salaries for duties performed after the official hours, I think that these fees are objectionable, and ought not to be charged. If the sum to be received by each individual exceeds 21 *l.*, the fee is one guinea, if exceeding 50 *l.*, the fee is two guineas, and for 100 *l.* and upwards the fee is four guineas. If twenty cases were included in one Treasury warrant, and the sum in each case exceeded 21 *l.*, each individual would be charged with the fee according to the before-mentioned scale; but if the sum awarded to each person in no case amounted to 21 *l.*, although the aggregate amount might be much beyond that sum, no fees would be charged.

(signed) *G. Boyd.*

Joseph Vernon, Esq., late Receiver of Fees in His Majesty's Treasury, attended the Committee on the 6th December 1836, and gave the following Evidence:

J. Vernon, Esq.

6 December 1836.

I PERFORMED the duties as receiver of fees at the Treasury for upwards of forty years, and retired on the 31st Dec. 1834, under a Minute of the 17th October 1834, abolishing the office.

I was directed by a Minute of the 9th December 1834, forthwith to revise the schedule of fees as laid down in the Minute of 30th November 1782.

On the 9th January 1835, I transmitted to the Treasury complete lists of the fees, showing how they stood from the time of their settlement in 1782 to 1834.

TREASURY.

J. Vernon, Esq.

6 December 1836.

At that time I traced the fees back for nearly 100 years.

Prior to 1782 the fees were taken for the benefit of the individual officers and clerks in the respective departments, who made out the instruments as the official recompense; if this had been continued some of the parties would have realized 5,000 *l.* to 6,000 *l.* a year.

I think the fee of 18 *l.* 4 *s.* for a constitution or commission should be regulated, for whether the salary is 100 *l.* or 1,000 *l.* per annum, the like fee was payable when I was in office.

I think the fees paid by the revenue departments, and not by the parties, should be abolished; viz.

The Paymaster-General of the Forces,
Bank of England,
South Sea Company,
Commissioners for auditing the Public Accounts,
Commissioners of Excise,
Post-Office,
Paymaster of Exchequer Bills.

The fees which are charged on warrants of appointment to officers in the Customs, Excise and other departments, are very proper to be continued.

I consider it my duty to give to the Committee all the information I can upon the subject of these fees, and I shall be quite ready to do so at any time they may call upon me for that purpose.

(signed) *Joseph Vernon.*

COLONIAL SLAVE REGISTRY OFFICE.

COLONIAL SLAVE REGISTRY OFFICE.

T. Amyot, Esq.

31 January 1837.

Thomas Amyot, Esquire, Registrar of Colonial Slaves, attended the Committee on the 31st January 1837, and gave the following Evidence:

My office is now kept open principally with the view of aiding and assisting the Commissioners of Slave Compensations, under the Act 3 & 4 Will. IV. c. 73, in their inquiries and adjudications in respect of compensations claimed under that Act.

I am one of the Commissioners, and constantly attend the meetings of the Board.

I presume that my office will close so soon as the Slave Compensation Commissioners cease to require information therefrom.

The searches in the office for which fees are charged, are attended with difficulty, and occupy much time.

Applications for copies or extracts from the registry are much diminished since the passing of the Slave Abolition Act, and will continue to decrease, so that the fees now become of trifling amount.

(signed) *T. Amyot.*

COMPTROLLER-GENERAL OF THE EXCHEQUER.

COMPTROLLER GENERAL OF THE EXCHEQUER.

J. Bowen, Esq.

31 January 1837.

John Bowen, Esquire, Superintendent of Weights and Measures in the Department of the Comptroller-General of the Exchequer, attended the Committee on the 31st January 1837, and gave the following Evidence:

Weights and measures are brought to the Exchequer Office, to be compared with the verified copies, multiples, and aliquot parts of the standard weights and measures which are deposited there.

If such weights and measures are found to be correct, they are verified and stamped by us, and, if forming a complete set, a fee of 1 *l.* 14 *s.* is charged upon such verification. If otherwise, the fee is regulated by the following scale, which Mr. Eden, Assistant-Comptroller of the Exchequer, submitted, for the accommodation of the public, to the consideration of the Lords Commissioners of His Majesty's

COMPTROLLER GENERAL OF THE EXCHEQUER.

J. Bowen, Esq.

31 January 1837.

Majesty's Treasury, on the 20th of February 1835, and to which their Lordships were pleased to give their approbation; viz.

	£.	s.	d.
A full set of measures	1	–	–
Ditto weights	–	14	–
Bushel measure	–	9	6
Half bushel	–	5	–
Peck	–	2	6
Gallon	–	1	6
Each of the smaller measures	–	1	–
Yard, (lineal measure)	–	2	6
56 lbs. weight	–	7	–
28 lbs. ditto	–	3	6
14 lbs. ditto	–	2	–
7 lbs. ditto	–	1	–
Each of the smaller weights	–	1	–

Previously, the whole fee of 1 *l.* 14 *s.* was demanded and paid even if only a single weight or measure was verified.

The fee is paid by the makers and others, who bring the weights and measures to be verified.

The fee is ancient, and was confirmed by the Act of Parliament for the uniformity of weights and measures; inasmuch as the 5th section of that Act directs a re-verification to be indorsed on the original indenture of verification upon payment of the fee.

The fee was formerly distributed as follows:

	£.	s.	d.
The two chamberlains of the Exchequer, 14 *s.* 10 *d.* each	1	9	8
For the public use	–	4	4
£.	1	14	–

There is also a fee of 13 *s.* 6 *d.* paid upon the production of horse-shoes and hob-nails in the Court of Exchequer, upon the occasion of the swearing in of the sheriffs of London and Middlesex.

The whole of the foregoing fees are now carried to the account of the public, and no part of them appropriated to the use of any private individual.

(signed) *J. Bowen.*

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NAVY.

Appendix, No. 1.

EXTRACTS of such parts of an Order in Council, dated the 15th January 1800, regulating the Admiralty Offices, as relate to Fees.

PROPOSALS of the Commissioners appointed by an Act passed in the 25th year of His Majesty's reign, c. 19.	REPORT of the Lords Commissioners of the Admiralty upon such Proposals.
THAT the secretaries, clerks, and other officers, should receive fixed salaries in lieu of all fees, gratuities, perquisites, allowances, or other emoluments whatsoever, and be paid out of the money voted for the Ordinary of the navy.	As an opinion seems to prevail that this principle should be extended to all the departments of Government, we see no objection for its being established in this. At the same time we cannot help observing, that it appears doubtful whether the public business of the offices, where fees have been discontinued to be received by the officers executing such business, has been carried on with the same facility and despatch as under the former system.
That the amount of the fees should constitute a fund for the payment of the contingencies.	We see no objection to the application of the surplusage of fees to this purpose. The fees received in the naval and marine departments in the last thirty years, viz. from the year 1769 to the year 1798 inclusive, amount to 152,019 *l.* 11 *s.* 1 *d.*, which (supposing that the future receipts will be equal to the former) will, on the average, amount to the sum of 5,067 *l.* 6 *s.* 4 *d.* per annum. That sum, or whatever may be received, we propose, after payment of the duties and taxes chargeable on the salaries of the secretaries, clerks, &c., should be applied, as the Commissioners of Inquiry have recommended, to the defraying the contingent expenses of the office.

The Order in Council then directs the proposal of the Lords of the Admiralty to be carried into effect.

Appendix, No. 2.

ORDER in COUNCIL, dated 12th July 1826.

At the Court at Windsor. Present, the King's Most Excellent Majesty in Council.

UPON reading this day, at the Board, a memorial from the Right Honourable the Lords Commissioners of the Admiralty, dated the 7th of June last, in the words following, viz.:—

"We beg leave most humbly to represent to your Majesty, that by an Order in Council of his late Majesty, dated the 15th January 1800, we were authorized to receive from officers of the royal navy, to whom we might grant permission to go abroad, the following fees, as stated against their respective ranks, viz.:

	£.	s.	d.
"From a flag officer or officer of the royal marines, above the rank of captain	2	3	–
"From a captain in the royal navy or marines - - - - - - -	1	1	6
"From a lieutenant in the royal navy or marines, or from a master - - -	10	6	

NAVY.

Appendix, No. 2. Order in Council, 12 July 1826.

"The whole of which, on an average, may amount to a sum of about 660 *l.* a year, which is applied to the contingent expenses of this office; but as it has recently been represented to us, that the officers of the army are not subject to the payment of any such fees on obtaining leave to go abroad, we most humbly submit whether your Majesty would not be graciously pleased, by your Order in Council, to direct the discontinuance of these fees, upon the instruments before mentioned, from this date.

"And we beg leave most humbly to add, that the Lords of your Majesty's Treasury have signified their concurrence in this proposition."

His Majesty, having taken the said memorial into consideration, was pleased, by and with the advice of his Privy Council, to approve thereof. And the Right Honourable the Lords Commissioners of the Admiralty are to give the necessary directions herein accordingly.

(signed) *Jos. Buller.*

Appendix, No. 3.

ORDER in COUNCIL, dated 12th October 1832.

Appendix, No. 3. Order in Council, 12 Oct. 1826.

At the Court at St. James, the 12th of October 1832. Present, the King's most excellent Majesty in Council.

WHEREAS there was this day read at the Board, a Memorial from the Right Honourable the Lords Commissioners of the Admiralty, dated the 17th September last, in the words following, viz.:

"Whereas, in consequence of the union of the several naval departments under this Board, it has become necessary to revise the table of fees upon public instruments issued from this office, established by the authority of an Order in Council dated 15th January 1800, and upon those issued from the late navy and victualling offices, in accordance with the recommendation of the Fourth Report of the Commissioners for revising the Civil Affairs of the Royal Navy, and established by Order in Council of the 28th October 1807. And whereas we are of opinion, that the exaction of such fees, in the case of the promotion or appointment of officers, civil or naval, by commission or warrant; in all proceedings or certificates necessary for the advancement of officers, for the passing of their accounts, or for the payment of wages; on the granting of pensions for wounds, or of pensions or superannuation allowances, when occasioned by reductions or official changes, and generally for any matters connected with your Majesty's service, is in most instances oppressive to the individual, without, in the time of peace especially, producing a sum of sufficient amount to render it an object in the annual expenditure on account of naval services; and that in the case of fees taken upon the execution of contracts, or on payments of money for goods delivered thereon, no actual advantage is derived by the public from the exaction of such fees, inasmuch as there is no doubt the contractors, in calculating the terms on which their tenders are advanced, always include the amount of the official fees to be demanded of them. And whereas the fees at present charged on appointments made by us in the Vice-Admiralty Courts are also inconsiderable in amount, and it does not seem to us advisable, that in a general arrangement of fees they should be retained; we therefore most humbly submit to your Majesty, whether your Majesty may not be graciously pleased by your Order in Council to direct, that from the 1st day of January next the practice of charging fees on the official instruments above enumerated, issued in the naval departments, shall be discontinued. We are of opinion, however, that it may still be advisable to continue certain fees upon the removal of commission and warrant officers from one situation to another, at their own request; upon the grant of all pensions or superannuations at the request of the parties (pensions for wounds excepted), and upon the issue of certificates of service, &c. to parties, merely for their own convenience, or to supply the loss of documents originally issued gratis, which may have been lost by the party; and also that the fees hitherto charged to prize agents for stating claims for head money, and making out bills to the claimants, and for certifying or making out prize lists, be continued; and we would further submit that the practice which has hitherto been pursued, of charging to the individual the cost of any stamp affixed to an instrument prepared in his behalf, be in all cases still observed, with a view to the protection of the public revenue under that head. In the event of your Majesty being graciously pleased to sanction these propositions, we beg leave most humbly to submit a table of fees to be charged in the naval department on the official instruments therein enumerated; and we would most humbly pray that your Majesty will graciously sanction the same by your Order in Council, and direct that it take effect from the 1st of January 1833, as aforesaid."

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Appendix, No. 3. Order in Council, 12 Oct. 1832.

A TABLE of the Rate of Fees to be paid on certain Instruments issued from the Department of the Admiralty.

	£.	s.	d.
For a commission or warrant for the removal of a captain or commander from one ship or appointment to another, at his own request	2	3	–
Ditto, for a lieutenant	1	1	6
For a warrant for the removal of a master, purser, gunner, boatswain, or carpenter of a first, second or third rate, to any other ship, at his own request	1	1	6
Ditto – – ditto, in inferior rate	–	10	6
Ditto, of a surgeon in all rates, under similar circumstances	1	1	6
Ditto, of an assistant surgeon	–	10	6
Ditto, of a chaplain	1	1	6
Ditto, of an officer of the dock-yards, or of the victualling or medical department, whose salary is 200*l.* a year or upwards	3	4	6
Ditto, of an officer whose salary is under 200*l.* a year	2	3	–
For stating claims for head money, and making out bills for claimants; for every 1,000*l.*	3	3	–
For certifying prize lists:			
1st, 2d, and 3d rates	3	3	–
4th and 5th	2	2	–
Sloops and other vessels	1	1	–
And the same fees for making out prize lists in office, in addition to the charge for certifying.			
For a copy of a certificate of the time of service of an officer, when the original may have been lost or mislaid	–	10	6
For a pension (pensions for wounds excepted), granted at the request of the party, amounting to less than 100*l.*	1	1	6
Ditto, from 100*l.* to 200*l.*	2	3	–
Ditto, from 200*l.* to 300*l.*	3	4	6
Ditto, from 300*l.* to 400*l.*	4	6	–
Ditto, from 400*l.* to 500*l.*	5	7	6
For a letter of marque to privateers	1	1	6
For a protection for shipwrights, boat-builders, caulkers, and sail-makers; 50 men and upwards	2	2	–
Ditto for ditto, above 4 men and under 50	1	1	–
Ditto for ditto, 4 men and under	–	10	6
Ditto, for merchant vessels of 10 men and upwards	–	10	–
Ditto for ditto, under 10 men	–	5	–
Ditto, for a single person	–	2	6

His Majesty having taken the said Memorial, together with the rate of fees thereunto annexed, into consideration, was pleased, by and with the advice of his Privy Council, to approve thereof, and the Right Honourable the Lords Commissioners of the Admiralty are to give the necessary directions herein accordingly.

(signed) *W. L. Bathurst.*

NAVY.

Appendix, No. 4. - - - - - - -

Appendix, No. 4. Return of *H. F. Amedroz*, Esq.

THE RETURN of *H. F. Amedroz*, Esq., who holds the Office of Chief Clerk in the Department ment demanded and taken by him in virtue of his said Office, and showing the Amount actually together with certain other Particulars relating thereto; and showing also the Particulars and period; namely,

	NATURE and DESCRIPTION of the Service done, or alleged to be done, for which each Fee, Gratuity, Perquisite, or Emolument was received.	RATE of Fee, Gratuity, Perquisite or Emolument.	AMOUNT RECEIVED under each head of Fee, &c., in the under-mentioned Years. 1833.	1834.	1835.	TOTAL AMOUNT of each Fee, &c., received in the three Years.
		£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
I.	Commission for the removal of a captain or commander from one ship to another, at "his own request."	2 3 –	nil.	nil.	nil.	nil.
I.	Ditto for a lieutenant -	1 1 6	1 1 6	- - -	2 3 –	3 4 6
II.	Ditto, ditto, of an inferior rate	– 10 6	23 2 –	16 16 –	11 – 6	*50 18 6
II.	Ditto of a surgeon in all rates	1 1 6	nil.	nil.	nil.	nil.
II.	Ditto of an assistant surgeon	– 10 6	– 10 6	1 1 –	- - -	1 11 6
II.	Ditto of a chaplain - -	1 1 6	nil.	nil.	nil.	nil.
III.	Warrant for the removal of a master, purser, gunner, boatswain or carpenter, of a 1st, 2d or 3d rate to another ship, "at his own request."	1 1 6	10 15 –	2 3 –	6 9 –	*19 7 –
IV.	Ditto of an officer of the dock-yards, &c., whose salary is 200 *l.* a year or upwards.	3 4 6	- - -	- - -	6 9 –	6 9 –
IV.	Ditto of an officer whose salary is under 200 *l.*	2 3 –	nil.	nil.	nil.	nil.
V.	Letter of marque (in time of war).	1 1 6	—	—	—	—
VI.	Protections from the impress, (ditto).	from 2 *s.* 6 *d.* to 2 *l.* 2 *s.*	—	—	—	—
	TOTAL - - - £.		35 9 –	20 – –	26 1 6	81 10 6

PARTICULARS and AMOUNT of EXPENSES incurred in the Collection of the said Fees, &c. - - 14 Nov. 1836.

Appendix, No. 5. - - - - - - - -

Appendix, No. 5. Return of *J. T. Briggs*, Esq.

THE RETURN of *John Thomas Briggs*, Esq. who holds the Office of Accountant-general Emolument demanded and taken by him in virtue of his said Office, and showing the 31st December 1835, together with certain other Particulars relating thereto; and showing also during the same period; namely,

NATURE and DESCRIPTION of the Service done, or alleged to be done, for which each Fee, Gratuity, Perquisite, or Emolument was received.	RATE of Fee, Gratuity, Perquisite, or Emolument.	AMOUNT RECEIVED under each head of Fee, &c., in the under-mentioned Years. 1833.	1834.	1835.	TOTAL AMOUNT of each Fee, &c., received in the Three Years.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
I. For certifying prize lists from the muster-books, or for making out original prize lists.	3 3 – 2 2 – 1 1 – according to rate of ship.	40 19 –	35 14 –	32 – 6	108 13 6
II. Examiner's certificate of agents' accounts of prize proceeds for distribution.	By a scale under Act of Parliament. (*See* Observations.)	48 6 –	86 2 –	73 10 –	207 18 –
III. On agents' licences in force for three years only.	£. 1 each -	5 – –	6 – –	12 – –	23 – –
IV. Certificates of times of service of officers on board H. M. ships, when made out at the request of the officer and for his own convenience.	– 10 6 on each certificate.	15 15 6	6 – 6	2 2 –	13 18 –
TOTAL - - - £.		100 – 6	133 16 6	119 12 6	353 9 6

PARTICULARS and AMOUNT of EXPENSES incurred in the Collection of the said Fees, &c. -

NAVY.

- - - - - - - - - Appendix, No. 4.

of the Admiralty, containing a detailed Account of every Fee, Gratuity, Perquisite, and Emolu- received under each head of Fee, &c., in each of the Three Years ended the 31st December 1835, Amount of the Expenses incurred in the Collection of the said Fees, &c. during the same

Appendix, No. 4. Return of *H. F. Amedroz*, Esq.

From whom received.	Period when each Fee, &c. was first demanded and collected.	Under what Act of Parliament or other Authority each Fee, &c., was demanded.	Whether received for the use of the Officer, or of the Department; and, if the latter, how appropriated.	Whether the Officer holds his Situation for Life, or during Pleasure.	OBSERVATIONS
From the officers or their agents.	No. I., II., III., and IV., under Order in Council dated 31st July 1717, for all commissions and warrants issued to such officers generally. The others at various periods between 1717 and 1784, of which there is not any record.	Since the 1st of January 1833, under Order in Council dated 12th October 1832, reducing the number of fees, and limiting these to removals granted "at the request of the parties."	Since the 1st of January 1800 for the use of the department, and appropriated in aid of the contingencies of the office.	The situation is a permanent one.	* From an alteration which has taken place in 1836 in the system of appointing the warrant officers of his Majesty's navy, few, if any, of these fees are, or will in future be received.

- - - - - - - - - —NIL.—

(signed) *H. F. Amedroz*, Admiralty.

- - - - - - - - Appendix, No. 5.

of the Navy, containing a detailed Account of every Fee, Gratuity, Perquisite, and Amount actually received under each head of Fee, &c., in each of the Three Years ended the the Particulars and Amount of the Expenses incurred in the Collection of the said Fees, &c.,

Appendix, No. 5. Return of *J. T. Briggs*, Esq.

From whom received.	Period when each Fee, &c. was first demanded and collected.	Under what Act of Parliament or other Authority each Fee, &c. was demanded.	Whether received for the use of the Officer, or of the Department; and if the latter, how appropriated.	Whether the Officer holds his Situation for Life, or during Pleasure.	OBSERVATIONS.
The distributing agents and captors.	- - -	Order in Council 12th October 1832.	Not received for the use of the officer, but for the use of the department, and appropriated to the public service in part payment of contingent expenses of the office.	Scale under 54 Geo. 3, c. 93, s. 82, for examining and certifying prize accounts: £. £. 200 & under 500 2 guas. 500 — 1,000 3 — 1,000 — 2,000 4 — 2,000 — 3,000 5 — 3,000 — 4,000 6 — 4,000 — 5,000 7 — 5,000 — 6,000 8 — 6,000 — 7,000 9 — 7,000 — 8,000 10 — 8,000 — 9,000 11 — 9,000 — 10,000 12 — 10,000 — 15,000 13 — 15,000 & upwards 15 —	
Ditto -	54 Geo. 3, c. 93, s. 82. (*See* Observations.)				
The licensed agent. Party.	Act 59 Geo. 3, c. 56, s. 5, in continuation of 49 Geo. 3, c. 123.				

— NIL.—

(signed) *J. T. Briggs*, Acct-General of the Navy.

ARMY.

Appendix, No. 6.

ARMY.

Appendix, No. 6. Royal Warrant, 1 Nov. 1797.

Royal Warrant, dated 1st November 1797.

His Majesty is pleased to order, that the whole of the fees accruing on business transacted in the War Office, from and after the 25th December 1797, shall be collected and paid into the hands of the first clerk, and constitute one general fund, from which shall be defrayed, as far as the said fund will produce, the salaries of the deputy secretary at war, clerks and attendants, at such rates as his Majesty shall think fit to approve, commencing on the said 25th Dec. 1797.

Given at the War Office, this 1st November 1797.

By his Majesty's command,
(signed) *W. Windham.*

Appendix, No. 8. - - - - - - - - -

Appendix, No. 8. Return of *M. L. Coleman*, Esq.

THE RETURN of *Matthew Leonard Coleman*, Esq., who holds the Office of Collector of the Public Gratuity, Perquisite, and Emolument demanded and taken by him in virtue of his said Office, Years ended the 31st December 1835, together with certain other particulars relating thereto, said Fees, &c., during the same period; namely,

NATURE and DESCRIPTION of the Service done, or alleged to be done, for which each Fee, Gratuity, Perquisite, or Emolument was received.	RATE of Fee, Gratuity, Perquisite, or Emolument.	AMOUNT RECEIVED under each head of Fee, &c., in the under-mentioned Years.									TOTAL AMOUNT of each Fee, &c., received in the Three Years.		
		1833.			1834.			1835.					
		£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.
I. Military commissions signed by the King.	See annexed Paper, p. 84, marked (A.)	9,488	14	6	7,176	15	5	7,486	13	3	24,152	3	2
II. Warrants for placing officers upon half-pay, at their own request.	£. 1. 1 s. each.	107	1	6	82	19	–	77	13	2	267	13	8
III. Warrants granting allowance for a table at St. James's, for the officers of the household troops.	£. 1. 1 s. per cent. upon each quarterly warrant.	63	–	–	26	5	–	nil.* (*See* Observations.)			89	5	–
IV. Bonds given by paymasters of regiments, &c., and their sureties.	5 s. 6 d. each	23	11	6	18	16	–	22	14	–	65	1	6
V. Warrants for the clothing of a regiment, on its augmentation.	£. 1. 1 s. each.	nil.			nil.			nil.			nil.		
VI. Certificates, showing the date of decease, or the service of officers.	5 s. each	6	5	–	4	5	–	5	10	–	16	–	–
TOTAL - - - £.		9,688	12	6	7,309	–	5	7,592	10	5	24,590	3	4

PARTICULARS and AMOUNT of EXPENSES incurred

NATURE and DESCRIPTION of each Expense of Collection.	AMOUNT of each head of Expense incurred in the under-mentioned Years.								
	1833.			1834.			1835.		
	£.	s.	d.	£.	s.	d.	£.	s.	d.
2½ per cent. upon the portion appropriated to the Secretary of State's Offices for British commissions.	206	5	–	128	13	–	123	7	2
Ditto upon the whole amount of the fees for Irish commissions.	43	16	2	64	–	6	76	19	–
TOTAL - - - £.	250	1	2	192	13	6	200	6	2

War Office, 11 November 1836.

ARMY.

Appendix, No. 7.

Royal Warrant, dated 29th December 1808.

ARMY.

Appendix, No. 7. Royal Warrant, 29 Dec. 1808.

His Majesty is pleased to order, that all fees on business transacted at the War Office, which are chargeable to the public, and which, together with those received from individuals, have, in pursuance of his Majesty's order of the 1st of November 1797, constituted a fund for defraying, in part, the expenses of the said office, shall, from the 25th of December last inclusive, cease to be received.

The fees usually paid by individuals, and not reallowed to them by the public, shall continue to be received, with the exception of those on letters for examination by the Surgeons' Company, and shall, as heretofore, constitute a fund applicable to the expenses of the War Office.

Given at the War Office, this 29th day of December 1808.

By his Majesty's command,
(signed) *James Pulteney.*

- - - - - - - - Appendix, No. 8.

Appendix, No. 8. Return of *M. L. Coleman.* Esq.

Fees in the Department of the War Office; containing a detailed Account of every Fee, and showing the Amount actually received under each head of Fee, &c., in each of the Three and showing also the Particulars and Amount of the Expenses incurred in the Collection of the

From whom received.	Period when each Fee, &c. was first demanded and collected.	Under what Act of Parliament or other Authority each Fee, &c. was demanded.	Whether received for the use of the Officer, or of the Department; and if the latter, how appropriated.	Whether the Officer holds his Situation for Life, or during Pleasure.	OBSERVATIONS.
From the officers or their agents.	These fees are received under the authority of prescription and ancient usage. The period of their commencement cannot be traced; but it is believed that that portion of them which is applied to the War Office began in 1705, and that that portion which is applied to the Secretary of State's Office is supposed to be coeval with the existence of the army.		For several public departments, viz.: Secretaries of State, War Office, Chief Secretary, Ireland, Vice-Treasurer, ditto.		* The fee on this warrant was discontinued in June 1834, by direction of the Secretary at War; the allowance having been very considerably reduced.
Ditto.					
The contractor for the supply of the table.					
The regimental agents.	The origin of these fees cannot be traced; they are presumed to date from the first issue of the different documents.				
The parties applying for the certificate.			Appropriated in aid of the expenses of the War Office.		

in the Collection of the said Fees, &c.

TOTAL AMOUNT of each Expense incurred in the Three Years.	OBSERVATIONS.
£. s. d.	
458 5 2	The per-centage is divided between the collector of the War Office and a clerk in the Home Department, under an authority from the Home Department.
184 15 8	The portions received by the War Office collector (including the Irish), in each year, were, in 1833, £. 202. 3 *s.* 8 *d.*; 1834, £. 171. 7 *s.* 4 *d.*; 1835, £. 180. 4 *s.* 6 *d.*
	The clerk in the Home Office has one half of the per-centage on the fees paid to that department only.
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(signed) *Matthew Leonard Coleman.*

ARMY.

(A.)

Appendix, No. 8. Return of *M. L. Coleman*, Esq.

STATEMENT of the Appropriation of the FEES received upon Military Commissions, signed by the King, for Officers belonging to Regiments, &c., borne upon the *British* Establishment.

	Total Amount of Fee.	DISTRIBUTION.		
		Secretaries of State for the Home and Colonial Departments.		WAR OFFICE.
		Fee Fund.	Chamber Keepers.	
Brevet:	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Field-Marshal	35 17 –	12 15 –	– 10 –	22 12 –
General	20 19 6	6 7 6	– 5 –	14 7 –
Lieutenant-General	15 17 6	6 7 6	– 5 –	9 5 –
Major-General	11 7 6	6 7 6	– 5 –	4 15 –
Colonel	9 15 6	6 7 6	– 5 –	3 3 –
Lieutenant-Colonel	8 16 6	6 7 6	– 2 6	2 6 6
Major	8 12 6	6 7 6	– 2 6	2 2 6
Life-Guards:				
Colonel	10 19 6	6 7 6	– 5 –	4 7 –
Lieutenant-Colonel	9 16 6	6 7 6	– 2 6	3 6 6
Major	9 6 6	6 7 6	– 2 6	2 16 6
Captain	8 6 6	6 7 6	– 2 6	1 16 6
Lieutenant	6 16 6	5 7 6	– 2 6	1 6 6
Cornet and Sub-Lieutenant	6 10 6	5 7 6	– 2 6	1 – 6
Adjutant	6 16 6	5 7 6	– 2 6	1 6 6
Surgeon	3 17 2	2 7 6	– 2 6	1 7 2
Assistant-Surgeon	3 9 6	2 7 6	– 2 6	– 19 6
Veterinary Surgeon	3 10 6	2 7 6	– 2 6	1 – 6
Royal Horse-Guards:				
Colonel	11 9 6	6 7 6	– 5 –	4 17 –
Lieutenant-Colonel	9 13 6	6 7 6	– 2 6	3 3 6
Major	9 8 6	6 7 6	– 2 6	2 18 6
Captain	8 17 6	6 7 6	– 2 6	2 7 6
Lieutenant	7 4 6	5 7 6	– 2 6	1 14 6
Cornet	5 2 6	3 7 6	– 2 6	1 12 6
Adjutant	4 4 6	3 7 6	– 2 6	– 14 6
Quartermaster	4 11 6	3 7 6	– 2 6	1 1 6
Surgeon	3 17 2	2 7 6	– 2 6	1 7 2
Assistant-Surgeon	3 9 6	2 7 6	– 2 6	– 19 6
Veterinary Surgeon	3 10 6	2 7 6	– 2 6	1 – 6
Dragoon-Guards and Dragoons:				
Colonel	10 17 6	6 7 6	– 5 –	4 5 –
Lieutenant-Colonel	9 3 6	6 7 6	– 2 6	2 13 6
Major	8 15 6	6 7 6	– 2 6	2 5 6
Captain	8 5 6	6 7 6	– 2 6	1 15 6
Lieutenant	6 12 6	5 7 6	– 2 6	1 2 6
Cornet	4 10 6	3 7 6	– 2 6	1 – 6
Paymaster	8 12 6	6 7 6	– 2 6	2 2 6
Adjutant	3 4 6	2 7 6	– 2 6	– 14 6
Ditto, with rank of Lieutenant	9 10 –	7 15 –	– 2 6	1 12 6
Ditto - ditto - Cornet	7 2 –	5 15 –	– 2 6	1 4 6
Quartermaster	3 10 6	2 7 6	– 2 6	1 – 6
Surgeon	3 17 2	2 7 6	– 2 6	1 7 2
Assistant-Surgeon	3 9 6	2 7 6	– 2 6	– 19 6
Veterinary Surgeon	3 10 6	2 7 6	– 2 6	1 – 6
Foot-Guards:				
Colonel	11 5 6	6 7 6	– 5 –	4 13 –
Lieutenant-Colonel	9 11 6	6 7 6	– 2 6	3 1 6
Major	9 3 6	6 7 6	– 2 6	2 13 6
Captain	8 7 6	6 7 6	– 2 6	1 17 6
Lieutenant	7 10 2	6 7 6	– 2 6	1 – 2
Ensign	3 6 2	2 7 6	– 2 6	– 16 2
Adjutant	3 2 6	2 7 6	– 2 6	– 12 6
Quartermaster	3 3 10	2 7 6	– 2 6	– 13 10
Surgeon-Major	8 14 6	6 7 6	– 2 6	2 4 6
Battalion Surgeon	3 17 2	2 7 6	– 2 6	1 7 2
Assistant-Surgeon	3 9 6	2 7 6	– 2 6	– 19 6
Solicitor	3 10 6	2 7 6	– 2 6	1 – 6

ARMY.

Appendix, No. 8. Return of *M. L. Coleman*, Esq.

	Total Amount of Fee.	DISTRIBUTION.		
		Secretaries of State for the Home and Colonial Departments.		WAR OFFICE.
		Fee Fund.	Chamber Keepers.	
Regiments of Infantry, and Unattached:	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Colonel	9 15 6	6 7 6	– 5 –	3 3 –
Lieutenant-Colonel	8 8 6	6 7 6	– 2 6	1 18 6
Major	8 4 6	6 7 6	– 2 6	1 14 6
Captain	7 14 6	6 7 6	– 2 6	1 4 6
Lieutenant	5 3 10	4 7 6	– 2 6	– 13 10
Second Lieutenant	5 1 10	4 7 6	– 2 6	– 11 10
Ensign	3 1 10	2 7 6	– 2 6	– 11 10
Paymaster	8 12 6	6 7 6	– 2 6	2 2 6
Adjutant	3 2 6	2 7 6	– 2 6	– 12 6
Ditto, with rank of First Lieutenant	7 19 4	6 15 –	– 2 6	1 1 10
Ditto - ditto - Second ditto	5 18 –	4 15 –	– 2 6	1 – 6
Ditto - ditto - Ensign	5 18 –	4 15 –	– 2 6	1 – 6
Quartermaster	3 3 10	2 7 6	– 2 6	– 13 10
Surgeon	3 17 2	2 7 6	– 2 6	1 7 2
Assistant-Surgeon	3 9 6	2 7 6	– 2 6	– 19 6
Medical Department:				
Director-General	19 19 6	6 7 6	– 5 –	13 7 –
Inspector-General of Hospitals	11 7 6	6 7 6	– 5 –	4 15 –
Deputy Inspector-General of Hospitals	9 17 6	6 7 6	– 5 –	3 5 –
Assistant-Inspector	9 7 6	6 7 6	– 5 –	2 15 –
Surgeon	8 12 6	6 7 6	– 2 6	2 2 6
Surgeon of a Recruiting District	8 2 6	6 7 6	– 2 6	1 12 6
Assistant-Surgeon	3 9 6	2 7 6	– 2 6	– 19 6
Purveyor	9 7 6	6 7 6	– 5 –	2 15 –
Deputy Purveyor	8 2 6	6 7 6	– 2 6	1 12 6
Staff and Miscellaneous:				
Commander of the Forces	28 9 6	6 7 6	- - -	22 2 –
Adjutant-General	10 7 6	6 7 6	– 5 –	3 15 –
Deputy Adjutant-General	8 2 6	6 7 6	– 2 6	1 12 6
Quartermaster-General	10 7 6	6 7 6	– 5 –	3 15 –
Deputy Quartermaster-General	8 2 6	6 7 6	– 2 6	1 12 6
Aide-de-Camp to the King	9 15 6	6 7 6	– 5 –	3 3 –
Inspecting Field-Officer of Militia	8 12 6	6 7 6	– 2 6	2 2 6
Commissary-General	13 17 6	6 7 6	– 5 –	7 5 –
Deputy Commissary-General	10 7 6	6 7 6	– 5 –	3 15 –
Assistant Commissary-General	8 12 6	6 7 6	– 2 6	2 2 6
Deputy Assistant Commissary-General	4 2 6	2 7 6	– 2 6	1 12 6
Paymaster of a Recruiting District	8 12 6	6 7 6	– 2 6	2 2 6
Adjutant of a Recruiting District with the rank of Lieutenant	5 19 6	4 7 6	– 2 6	1 9 6
Adjutant of a Recruiting District having already the rank of Lieutenant	3 19 6	2 7 6	– 2 6	1 9 6
Adjutant of Militia	4 10 6	3 7 6	– 2 6	1 – 6
Fort or Town Major, or Adjutant	5 12 6	4 7 6	– 2 6	1 2 6
Chaplain to the Forces	8 14 6	6 7 6	– 2 6	2 4 6
Fees payable by the Admiralty to the War Office upon Commissions for Officers of the Royal Marine Corps:				
General	7 1 –	- - -	- - -	7 1 –
Lieutenant-General	4 10 –	- - -	- - -	4 10 –
Major-General	2 5 –	- - -	- - -	2 5 –
Colonel	1 9 –	- - -	- - -	1 9 –
Lieutenant-Colonel	– 18 –	- - -	- - -	– 18 –
Major	– 16 –	- - -	- - -	– 16 –
Captain	– 11 –	- - -	- - -	– 11 –
First Lieutenant	– 5 8	- - -	- - -	– 5 8
Second Lieutenant	– 4 8	- - -	- - -	– 4 8
Adjutant	– 5 –	- - -	- - -	– 5 –
Quartermaster	– 5 8	- - -	- - -	– 5 8

ARMY.

Appendix, No. 8. Return of *M. L. Coleman*, Esq.

STATEMENT of the Appropriation of the FEES received upon Military Commissions, signed by the King, for Officers belonging to Regiments, &c., borne upon the *Irish* Establishment.

	Total Amount of Fee.	DISTRIBUTION.			
		Secretary of State for the Home Department.		Chief Secretary's Office Fee Fund (Ireland).	The late Muster-Master General (Ireland).
		Fee Fund.	Chamber Keepers.		
Dragoons Guards and Dragoons:	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Colonel	10 17 6	1 7 6	– 5 –	6 15 3	2 9 9
Lieutenant-Colonel	9 3 6	1 7 6	– 5 –	5 17 6	1 13 6
Major	8 15 6	1 7 6	– 2 6	5 16 8	1 8 10
Captain	8 5 6	1 7 6	– 2 6	5 12 4	1 3 2
Lieutenant	6 12 6	1 4 2	– 2 6	4 12 2	– 13 8
Cornet	4 10 6	– 17 6	– 2 6	2 18 8	– 11 10
Paymaster	8 12 6	1 7 6	– 2 6	5 19 9	1 2 9
Adjutant	3 4 6	– 17 6	– 2 6	1 14 6	– 10 –
Ditto, with rank of Lieutenant	9 10 –	2 4 2	– 2 6	5 19 11	1 3 5
Ditto - ditto - Cornet	7 2 –	1 15 –	– 2 6	4 6 4	– 18 2
Quartermaster	3 10 6	1 4 2	– 2 6	1 13 4	– 10 6
Surgeon	3 17 2	– 14 2	– 2 6	2 – 6	1 – –
Assistant-Surgeon	3 9 6	– 14 2	– 2 6	2 1 4	– 11 6
Veterinary-Surgeon	3 10 6	– 14 2	– 2 6	1 17 7	– 16 3
Regiments of Infantry:					
Colonel	9 15 6	1 7 6	– 5 –	6 3 5	1 19 7
Lieutenant-Colonel	8 8 6	1 7 6	– 5 –	5 9 5	1 6 7
Major	8 4 6	1 7 6	– 2 6	5 10 9	1 3 9
Captain	7 14 6	1 7 6	– 2 6	5 6 5	– 18 1
Lieutenant	5 3 10	1 – 10	– 2 6	3 9 11	– 10 7
Second Lieutenant	5 1 10	1 – 10	– 2 6	3 7 11	– 10 7
Ensign	3 1 10	– 14 2	– 2 6	1 16 6	– 8 8
Paymaster	8 12 6	1 7 6	– 2 6	5 19 9	1 2 9
Adjutant	3 2 6	– 14 2	– 2 6	1 15 3	– 10 7
Ditto, with rank of Lieutenant	7 19 4	1 15 –	– 2 6	5 – 8	1 1 2
Ditto - ditto - Ensign	5 18 –	1 8 4	– 2 6	3 10 10	– 16 4
Quartermaster	3 3 10	– 14 2	– 2 6	1 16 7	– 10 7
Surgeon	3 17 2	– 14 2	– 2 6	2 2 5	– 18 1
Assistant-Surgeon	3 9 6	– 14 2	– 2 6	2 1 4	– 11 6
Staff and Miscellaneous:					
Deputy Adjutant-General	8 2 6	1 7 6	– 2 6	6 12 6	—
Deputy Quartermaster-General	8 2 6	1 7 6	– 2 6	6 12 6	—
Paymaster of a Recruiting District	8 12 6	1 7 6	– 2 6	7 2 6	—
Adjutant of ditto	3 19 6	– 14 2	– 2 6	2 4 9	– 18 1
Town or Fort Major	5 12 6	1 7 6	– 2 6	4 2 6	—
Deputy Purveyor	8 2 6	1 7 6	– 2 6	6 12 6	—

ORDNANCE.

Appendix, No. 9.

Royal Warrant, dated 25 July 1683.

Right Trusty and Well Beloved Councillor: We greet you well.

Whereas, we have taken into our princely consideration and care, the great consequence and necessity of preserving the state of our artillery, munition, arms, and all other the habiliments and equipage belonging to our magazine royall, within the office of our Ordnance, which hath heretofore, with much providence and wisdome of our predecessors, been instituted, endowed, and supported, as a member highly importing the safety and defences of our dominions, as well by sea as land. Wee have therefore thought itt requisite and necessary, for the better conservation of our said offices, and for the good of our services therein, that instructions should be forthwith drawne for the government of the offices of our Ordnance, under our master generall thereof, expressing as well the particular and proper duties of each principall officer severally, as the common duties of them joyntly in the generall management of our said office, with the duties likewise of each inferior officer, minister, and attendant, thereunto belonging. And for as much as you have, in obedience to our commands, presented to Us a booke conteyning the following rules and instructions for our royall allowance and establishment, Wee, haveing taken the said instructions into our princely consideration, have thought fitt to approve, ratifie, and confirme the same, under our royall signe manuall, upon every leafe of the said booke, and doe hereby declare our will and pleasure to be, that the said instructions, soe by us approved, ratified, confirmed and signed, bee and remaine the establish'd rules, orders, and instructions for the future government of the office and officers of our Ordnance under you, the present master generall thereof, and the master or masters generall of our Ordnance successively. And our will and pleasure further is, and wee doe hereby strictly charge and require you to governe yourself and our office and officers under you, according to the literall sense and true intent and meaning of the said instructions. And if any of our principall officers shall misdemeane themselves in the just execution of these instructions, either in their respective dutyes, or in their common actings, to our damage or disservice, or in neglect or disobedience to you, in the discharge of their duty to Us, then and in such cases you are to suspend any of the said principall officers soe offending, and to acquaint us therewith, and the nature of the offence, that our will and pleasure may be further signified for removall or finall deprivation of his or their employment, if Wee shall soe see cause or thinke fitt. And, that there may not be wanting a fitt and just support, answerable to the dignity of the office of master generall of our Ordnance, without haveing recourse to those undue meanes formerly practised, to the great disservice and unknowne expense of our treasure, Wee have taken the same into our serious consideration, and have and doe establish a plentifull and sufficient sallary out of the ordinary of our office of the Ordnance, to be paid upon the quarter bookes of the said office, to you, or to the master generall of our Ordnance for the tyme being, or any other executeing the same place, to the end that neither you, nor any comeing into or executeing the said place after you, shall, either by him or themselves, or by any other person, take or receive any summe or summes of money, presents, gratuities, or other consideration for any warrant, place, or employment whatsoever within the said office, the selling of which places or employments hath been, and must necessarily (if continued) be, the cause of many great mischiefs to our service; wherefore Wee doe strictly require the due and just performance of this our order from you, him, or them, or any that shall come after you, in the same employment, upon paine of our high displeasure. And whereas Wee have thought fitt to regulate and establish the future annuall allowances, not onely to you, our master generall of our Ordnance, (or others executeing that place), but likewise to all our principall officers, and all other our inferior officers and ministers, attending our service, upon our quarter bookes of our said office over and besides the fees payable to you or them upon theire respective letters patent out of our exchequer, to the end our officers may, for the tyme to come, be encouraged to act faithfully and justly in their respective places. And you are not to suffer any increase to be made upon our quarter bookes, either of places, or additions to the places now established, without warrant under our privy signett and signe manuall authorizeing the soe doeing. And, lastly, it is our further will and pleasure, that all the sallaries, allowances, and wages, hereby established and annexed, be borne and continued upon the quarter bookes of our said office, but onely during our royall pleasure. For all which this shall be to you, him, or them that shall come after you, a full and sufficient warrant.

Given at our Court att Whitehall this five and twentieth day of July 1683, in the five and thirtieth yeare of our reigne.

By His Majesty's command,

(signed) *L. Jenkins.*

To our right trusty and well-beloved Councillor George Lord Dartmouth, Master Generall of our Ordnance, and to the Master or Masters Generall of the Ordnance for the time being.

ORDNANCE.

Appendix, No. 9. Royal Warrant, 25 July 1683.

Here follow the "Instructions for the government of our Office of Ordnance, under our Master General thereof, committed to five principal officers, viz.:

"Our Lieutenant General of our Ordnance.
"Surveyor General.
"Clerk of our Ordnance.
"Keeper of Stores.
"Clerk of the Deliveries."

The following is an extract from the "Proper Duties" of the Clerk of the Ordnance:

"Lastly, the said clerk of our Ordnance is strictly commanded and required not to take any debenturage until it shall appear to us that it shall be convenient for our service to allow the same to be taken as formerly, nor to demand or receive any fees other than the ordinary ancient and usual fees following, viz.:

	£.	s.	d.
"For the entry of any patent, commission, or warrant from us for constituting any officer or minister upon the quarter books of our said office - - -	2	–	–
"For entering the warrants or significations for admission of any under minister, clerk, artificer, or tradesman - - - - - - - - - -	1	–	–
"For entering the commission for any gunner, or warrant for any labourer or workman, either in the office of our Ordnance or armory, to be borne upon the quarter books - - - - - - - - - -	–	10	–"

In the "Instructions for the Secretary or Chief Clerk to the Master of our Ordnance," the following paragraph occurs:

"He is not to take any fee, gratuity, or other reward whatsoever over and above his salary, and the salary of his under clerk or clerks allowed him, nor above forty shillings for a warrant for a labourer's place, nor above twenty shillings for a gunner's commission, nor above ten shillings for any other warrant or signification whatsoever."

Appendix, No. 10.

Extract from the Royal Warrant, dated 19th December 1825.

Appendix, No. 10. Royal Warrant, 19 Dec. 1825.

"And whereas you have represented unto us, that it is advisable the said new establishment shall take place from the 1st January 1825, we have thought fit to approve thereof, and hereby authorize the said new establishment accordingly from the 1st January 1825. And we do hereby confirm the regulations now in force, directing the several salaries and allowances contained in the Ordnance establishment, to be considered as a full and ample compensation for the respective services to be performed by the parties in the several offices to which they may be appointed; our will and pleasure therefore, is, that no gratuity, fee, or reward, shall be demanded, received, or taken, under any pretence whatever; nor shall any agency for any artificer, contractor, or person supplying stores for our Office of Ordnance, or for any person employed therein; nor any contract, or share of contract, for the supply of stores, materials, works or goods of any kind, for the said office, be permitted or allowed to be held or enjoyed, by any person or persons possessing any of the offices in the said establishment contained, excepting only from this prohibition the following fees, authorized by our royal predecessors, or received by ancient custom, *viz.*

	£.	s.	d.
"For making out and entering any patent, commission, or warrant from us, constituting any officer or minister, upon the quarter-books of our said office	4	–	–
"For making out and entering the warrants or significations, for admission of any under-minister, clerk, artificer, or tradesman - - - - -	4	–	–
"For making out and entering the commission of any gunner, or warrant for any labourer or workman, either in our Office of Ordnance or armory, to be borne upon our quarter-books - - - - - - - - - -	3	–	–
"For making out and entering any warrant for a cadet, appointed to the Royal Military Academy at Woolwich - - - - - - - - -	1	10	–
"From each gunner of ships of war, for a certificate upon settling his accounts - - - - - - - - - - - - - - -	–	10	6
"From each of the captains of ships of war, for a certificate upon settling the gunners' account - - - - - - - - - - - -	–	5	–

"And the several accustomed gratuities, received from persons permitted to see the several armories, and places under the direction of our Master-General and Board of Ordnance, all which fees, except those to be received for seeing the several armories, are are to be paid to the Treasurer of our Ordnance, to be by him applied, under orders of our Master-General and Board, in aid of the expenses of our Ordnance department."

Appendix, No. 11.

Royal Warrant, dated 17th December 1806.

Appendix, No. 11. Royal Warrant, 17 Dec. 1806.

Whereas we have thought proper to direct, that the powers of that part of our Warrant for the establishment of the civil department of our Ordnance, bearing date the fifth day of August 1805 which authorizes certain fees to be taken, on the delivery of new arms, and on the annual delivery of ammunition to our regiments serving in Great Britain, shall cease and

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ORDNANCE.

Appendix, No. 11. Royal Warrant, 17 Dec. 1806.

and determine; and that in lieu of such fees, an allowance of 500 *l.* per annum, in time of war, and 300 *l.* per annum during peace, shall be granted to the clerk of the deliveries of our Ordnance, who has hitherto been accustomed to receive the fees; our will and pleasure therefore, is, and we do hereby authorize you to direct the said allowance to commence from the 1st day of July last, the receipt of the fees having been discontinued from that time, and to be paid to the clerk of the deliveries of our Ordnance now and for the time being, at such periods as may be proper, according to the rules of the department, inserting the expense thereof in the Ordnance estimates, to be from time to time presented to Parliament; and for doing so, this shall be as well unto you as unto the commissioners for auditing the public accounts of the kingdom, and to all other our officers and ministers herein concerned, a sufficient warrant.

Given at our court at St. James's the 17th day of December 1806, in the forty-seventh year of our reign.

To our right trusty and right well-beloved cousin and councillor, Francis, Earl of Moira, Master-General of our Ordnance, &c., &c.

By His Majesty's Command,
(signed) *Spencer.*

Appendix, No. 12.

ROYAL WARRANT, dated 19th September 1833.

Appendix, No. 12. Royal Warrant, 19 Sept. 1833.

WHEREAS it hath been humbly represented unto us, that it is expedient to revise and alter that part of the instructions for the Government of our Office of Ordnance, connected with the duties of the clerk of our Ordnance, as sanctioned by the Warrant of king George the Fourth, dated the 9th day of March 1822, which relates to the "making certificates upon the accounts of the commanders, captains, and gunners, of our ships of war, to be signed by himself, and the rest, or major part of our principal officers, first examining and comparing the said accounts, by balancing the charge and the expense thereof;" and also to abolish the following fees, authorized by the Warrant of his majesty king George the Fourth, dated 19th December 1825, to be taken for passing the accounts of the said officers, *viz.*

	£.	s.	d.
From each gunner of our ships of war, for a certificate upon settling his accounts - - - - - - - - - - - - - -	-	10	6
From each captain of our ships of war, for a certificate upon settling the gunners' accounts - - - - - - - - - - - - -	-	5	-

Our will and pleasure therefore is, that the certificates required by the gunners of our ships or vessels, "after examining and comparing his accounts with those of the captain of our ship or vessel," shall be dispensed with; and that in future, the gunner shall not be required to send himself any accounts to our Board of Ordnance, but that the captain shall send to the principal officers of our Ordnance, through the secretary to the Lords Commissioners for executing the office of Lord High Admiral, all accounts and documents relating to the gunner's stores, made out in a similar form to those required by the Lords Commissioners of our Admiralty, for passing his accounts, and those of the boatswain and carpenter of our ships and vessels of war; and that the accounts of the captain shall not be passed, nor the residue of his pay paid, until a certificate shall be produced from the principal officers of our Ordnance, that the accounts relating to the gunners' stores have been examined and found correct, in conformity to the regulations laid down by the Lords Commissioners of our Admiralty for our naval service at sea, dated 1st January 1833, and previously approved by our Order in Council, dated the 12th October 1832.

It is our further will and pleasure, that from and after the 1st January 1833, the fees hitherto taken on passing the accounts of the captains and gunners of our ships and vessels, at our Office of Ordnance, shall be abolished. And for so doing, this shall be to you, to the commissioners for auditing the public accounts of our kingdom, and to all others our officers and ministers whom it doth or may concern, a sufficient warrant.

Given at our Court at Windsor, this 19th day of Sept. 1833, in the fourth year of our reign.

To our right trusty and well-beloved councillor Lieut.-General Sir James Kempt, G.C.B., and G.C.H., Master-General of our Ordnance, and to the Master-General and Principal Officers of our Ordnance for the time being.

By His Majesty's Command,
(signed) *Melbourne.*

Appendix, No. 13.

THE RETURN of *Seth Thomas*, Esq., who holds the Office of Chief Clerk in the Office of the Clerk of the Ordnance, in the Department of the Ordnance, containing a detailed Account of every Fee, Gratuity, Perquisite, and Emolument demanded and taken by him in virtue of his said Office, and showing the Amount actually received under each head of Fee, &c., in each of the Three Years ended the 31st December 1835, together with certain other Particulars relating thereto; and showing also the Particulars and Amount of the Expenses incurred in the Collection of the said Fees, &c., during the same period, namely,

NATURE and DESCRIPTION of the Service done or alleged to be done, for which each Fee, Gratuity, Perquisite, or Emolument was received.	RATE of Fee, Gratuity, Perquisite, or Emolument.	AMOUNT RECEIVED under each head of Fee, &c., in the Undermentioned Years. 1833.	1834.	1835.	TOTAL AMOUNT of each Fee, &c., received in the Three Years.	From Whom received.	Period when each Fee, &c. was first demanded and collected.	Under what Act of Parliament or other Authority each Fee, &c., was demanded.	Whether received for the use of the Officer, or of the Department; and if the latter, how appropriated.	Whether the Officer holds his Situation for Life, or during Pleasure.	OBSERVATIONS.
		£. s. d.	£. s. d.	£. s. d.	£. s. d.						
I. Commissions in the Royal Artillery, or Royal Engineers.	£.4 each -	260 – –	212 – –	372 – –	844 – –	From the parties to whom the Commissions or Warrants have been granted, or their Agents.	Under a Warrant from His Majesty Chas. 2.	By Warrant from His Majesty Geo. 4, bearing date 19 Dec. 1825.	On Account of the Department.	—	The Amount, after the deduction of 2½ per cent. for the trouble and responsibility of collection, is paid into the Bank of England, to the credit of the Treasurer of the Ordnance on the Public Account.
II. Warrants for Civil Appointments.	£.4 each -	68 – –	48 – –	40 – –	156 – –						
III. Warrants for Master Gunners.	£.3 each -	12 – –	nil.	6 – –	18 – –						
IV. Warrants for Gentlemen Cadets.	£.1 10 s. each	43 10 –	39 – –	49 10 –	132 – –						
TOTAL - - £.		383 10 –	299 – –	467 10 –	1,150 – –						

PARTICULARS and AMOUNT of EXPENSES incurred in the Collection of the said Fees, &c.

NATURE and DESCRIPTION of each Expense of Collection.	AMOUNT of each head of Expense incurred in the Undermentioned Years. 1833.	1834.	1835.	TOTAL AMOUNT of each Expense incurred in the Three Years.	OBSERVATIONS.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	
The allowance for the trouble and responsibility of collection is 2½ per cent. on the gross amount of Fees received.	9 11 9	7 9 6	11 13 9	28 15 –	
TOTAL - - £.	9 11 9	7 9 6	11 13 9	28 15 –	

(signed) *Seth Thomas.*

18 Nov. 1836.

Appendix, No. 16.

The RETURN of the Honourable *George Anson*, who holds the Office of Principal Storekeeper, in the Department of the Ordnance, containing a detailed Account of every Fee, Gratuity, Perquisite, and Emolument demanded and taken by him in virtue of his said Office, and showing the Amount actually received under each head of Fee, &c., in each of the Three Years ended the 31st December 1835, together with certain other particulars relating thereto; and showing also the Particulars and Amount of the Expenses incurred in the Collection of the said Fees, &c., during the same period, namely,

NATURE and DESCRIPTION of the Service done, or alleged to be done, for which each Fee, Gratuity, Perquisite, or Emolument was received.	RATE of Fee, Gratuity, Perquisite, or Emolument.	AMOUNT RECEIVED under each head of Fee, &c., in the Undermentioned Years. 1833.	1834.	1835.	TOTAL AMOUNT of each Fee, &c. received in the Three Years.	From whom received.	Period when each Fee, &c. was first demanded and collected.	Under what Act of Parliament or other Authority each Fee, &c. was demanded.	Whether received for the use of the Officer, or of the Department; and if the latter, how appropriated.	Whether the Officer holds his Situation for Life, or Pleasure.	OBSERVATIONS.
		£. s. d.	£. s. d.	£. s. d.	£. s. d.						
Giving admission into such of His Majesty's Storehouses at the Tower as contain arms and armour to all persons presenting themselves for that purpose, if accompanied by one of the warders of the garrison, and on their paying the established fee for viewing their contents.	Two shillings each person	956 8 –	1,056 8 –	1,043 14 –	3,056 10 –	Individuals desirous of seeing the armories.	Not known, but presumed to be about 150 years ago.	Not known, but the receipt of the customary fees by the principal storekeeper has been sanctioned in all the King's patents, by which successive principal storekeepers have held their appointments.	Originally received by the principal storekeeper as an authorized fee and applied to his own private emolument, but since the 30th June 1828, when his salary was raised 420 *l.* 5 *s.* per ann. as proposed by the Select Committee on Income and Expenditure, in their 2d Report, p. 12, the proceeds, varying from 800 *l.* to 900 *l.* per ann., have been paid to the ordnance treasurer for the public service.	During pleasure.	None.
Total - - - £.		956 8 –	1,056 8 –	1,043 14 –	3,056 10 –						

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Particulars and Amount of Expenses incurred in the Collection of the said Fees, &c.

NATURE and DESCRIPTION of each Expense of Collection.	AMOUNT of each head of Expense incurred in the Undermentioned Years. 1833.	1834.	1835.	TOTAL AMOUNT of each Expense incurred in the Three Years.	OBSERVATIONS.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	
They consist of regulated allowances to the *warders* who attend on the parties who visit the Tower, to the armory keepers or attendants within the armories; and to the accountant who keeps an account of the receipts and allowances, and who receives and pays the monies on behalf of the principal storekeeper.	203 4 5	193 16 11	169 12 1	566 13 5	To the warders and armory keepers.
	37 13 2	43 2 5	43 14 1	124 9 8	To the accountant.
					The rates of allowances appear on comparison with Returns for the years 1783-5-6 & 7 to be on a lower scale than were then granted.
Total - - - £.	240 17 7	236 19 4	213 6 2	691 3 1	

(signed) *R. Porrett.*
Chief Clerk to the P. Storekeeper, and Accountant for the Armory Receipts.

Appendix, No. 14.

ORDNANCE.

Appendix, No. 14. Extract from Minutes, 4 August 1801.

EXTRACT from the MINUTES of the Board of Ordnance, dated 4 August 1801.

LIEUTENANT Colonel Hadden, secretary to the master-general, having, by letter of yesterday, signified that the master-general, upon considering the Board's resolution of the 15 August 1799, and reflecting, from the number of temporary appointments made by his warrants, what a heavy expense was incurred for the stamp duty, as also, that many of the warrants were granted to mechanics or others, whose salaries barely exceeded 50 *l.* per annum, was pleased to direct that the price of the stamp upon warrants should not, in future, be reclaimed from persons whose salaries were under the sum of 100 *l.* per annum, at the expiration of twelve months from the date of their appointment, as they would, even then, be distressed by so considerable a deduction from their means of support, and which, in its consequences, must be disadvantageous to the Ordnance service.

Ordered that, in future, the stamp duties assessed upon persons possessing places in the Ordnance service, whose salaries are under the sum of 100 *l.* per annum, be paid by the treasurer, and that the amount of such stamp duties as have already been paid by individuals who either hold, or have held, employments under the salary of 100 *l.* per annum, be repaid to them by the treasurer.

Appendix, No. 15.

Appendix, No. 15. Extract from Minute, 19 Jan. 1808.

EXTRACT from MINUTE of the Board of Ordnance, dated 19 January 1808.

LIEUTENANT Colonel Neville, under-secretary to the master-general, having, by letter of the 18th instant, signified his lordship's approbation of the Board's minute of the 8th, recommending that the regulation exempting persons in the Ordnance department, whose salaries were under 100 *l.* per annum, from payment of the stamp duties on their warrants, should be extended to those whose salaries did not exceed 6*s.* per diem;

Ordered, that this regulation be communicated to the offices of the surveyor-general and clerk of the Ordnance.

Appendix, No. 17.

STATEMENT of the Grounds of Objection to the Free Admission of the Public to view the Armories in the Tower, which was laid before the Board of Ordnance in February 1830, by the then Principal Storekeeper.

Appendix, No. 17. Objections to Free Admission to view Armories in the Tower.

THE objections to the suggestion, that the public should be admitted gratis to view the armories at the Tower, instead of being required to pay for the same, according to the long established practice, are as follow. The check which the system of payment creates, both upon the numbers and the description of persons who would visit the armories being removed, those numbers would be increased in a proportion which it is impossible to foresee, but which, it cannot be doubted, would be most inconveniently great. The number of persons admitted in the year 1814, on payment of two shillings each, was 16,227; and, if it be granted, that ten persons would come on the terms of free admission for every one who then came on payment of two shillings, (and this supposition, I believe, would be found to be very much below the mark,) then upwards of 160,000 individuals would claim free admission to the armories in one year, averaging upwards of 500 persons per diem, a number which it would be impossible for the present establishment of armory-keepers to overlook, to prevent them from doing injury, either accidentally or wantonly, to the arms and armor, even if those persons were of the same respectable rank in society with the present visitants. This large number of persons would likewise greatly obstruct the business of the department in periods of hurry, as in packing great quantities of arms for any sudden emergency or secret expedition; and such periods of extraordinary activity would be the very periods when increased numbers of persons, attracted by curiosity, and unrestrained by the necessity of making any pecuniary sacrifice, would doubtless assemble in the armories.

But if the inconvenience, from increased numbers only, would be such as is described, on the supposition of their all being of an equally respectable class with the present visitants, to what an insupportable degree would it amount, if, as would be the case, on the broad principle of admitting the public gratis, all the rabble of London, including its thieves, pickpockets, prostitutes, and beggars were to be allowed entrance, whenever it suited their several purposes or inclinations; and how could such unlimited admission of every description of persons consist with the security or good preservation of the important warlike stores kept in the Tower, under the care of an officer who, by His Majesty's Letters Patent, has the custody of these stores,

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Appendix, No. 17. Objections to Free Admission to view Armories in the Tower.

stores, and gives security to a large amount for their safe guardianship. If this officer is to be deprived of the power of excluding all suspicious persons, as well as all strangers, unattended by responsible guides, he would be virtually deprived of the keys of his store-houses, and would be in the situation of a treasurer held accountable for the contents of a purse of money, into which every individual should be allowed to thrust his hands. The first step which justice would demand in such a case would be, that the officer in question should be released from all responsibility for the consequences of the measure, and held harmless for all loss and injury which would accrue therefrom.

It might be argued, that there is no reason to believe either that the number of persons would be so great, or that many of them would consist of the lower ranks; and that, in the instances where free admission has been given to public exhibitions, the results have not been such as are here dreaded; but the only instances in support of this argument that could be cited, are, the British Museum and the National Gallery; and these are by no means to the purpose, their attractions being principally to the lovers of the fine arts and of natural history, in which the lower orders of the English public take little interest. But the magnificent spectacle of 100,000 arms, arranged in glittering perspective, strikes with astonishment and delight the uneducated as well as the cultivated mind, and pleases the child at the same time that it gratifies the aged; hence there is reason to think that the removal of all restrictions on admission would be attended with the consequences stated. There is also a serious consideration involved in the admission of the principle, that the public have a right to enter into and examine the repositories of public property. If this principle be once admitted, then not the armories only, but all other depôts and arsenals, even the magazines of gunpowder, must, in the same way, be thrown open, the extent of our warlike preparations be always known, under all circumstances, and the possible inadequate store of some of them, at a future time, be always as well known to our enemies as to the most confidential servants of the Crown; or if, to avoid such exposure, recourse were then had to an exclusion of the public, the measure would be considered as a privation of a popular right, and as an arbitrary exertion of authority. But if the principle just adverted to is not to be admitted in its full extent, then if any place is to be kept free from indiscriminate intrusion, it would be difficult to point out one which has stronger claims for being so preserved than the Tower, whether considered as a royal palace, a fortress, a state prison, or as the principal depôt of small arms in the kingdom. In each of these points of view objections arise to the free admission of unknown individuals, but, taken together, those objections assume the strongest possible shape. I shall confine myself to observing that, as all the arms in the small arm armory have their bayonets fixed and their locks flinted, and as each is instantly moveable from the rack whereon it is placed, any number of disaffected individuals (such as those who a few years ago assembled in Spa-fields, and afterwards forced open the gunsmiths' shops in the Minories to obtain arms) if gradually introduced with ammunition in their pockets, and kept out of view between the racks until in sufficient number, were then, at a signal, suddenly to seize each a musket, an armed large and hostile force would be instantly formed unsuspected in the very centre of the Tower, which might surprise and overpower the small detached guards, and obtain possession of the fortress. This may appear an improbable supposition, but it is neither impossible nor without parallels in history. The expense of viewing the armories has been greatly exaggerated; its whole amount is 3 *s.* each person, of which 1 *s.* goes to the attendant warder. The fallacy of the representations made of the expense of seeing the Tower consists in adding together the cost of three different exhibitions—the menagerie, the regalia, and the armories; if these three exhibitions were separated half a mile from each other, not one of them would be thought dear. The 2 *s.* paid by each person as a fee for seeing the four armories is, however, the only part of the payment in which the Ordnance is concerned, and it is undoubtedly the most reasonable charge of the whole; it was formerly paid to the principal storekeeper as an authorized fee, subject to some regulated deductions, but is now, with the same deductions, paid into the public purse, that officer deriving no advantage whatever from it.

(signed) *F. W. Trench,*
Principal Storekeeper of His Majesty's Ordnance.

Tower,
10th February 1830.

Appendix, No. 18.

SECRETARIES OF STATE.

ORDER of HIS MAJESTY in Council respecting the Offices of the Three Principal Secretaries of State.

SECRETARIES OF STATE.

Appendix, No. 18. Order in Council respecting the three Principal Secretaries of State, 27 Feb. 1795.

At the Court at St. James's, the 27th February 1795.

Present:—The King's Most Excellent Majesty in Council.

WHEREAS there was this day read at the Board a Report from a Committee of the Lords of His Majesty's Most Honourable Privy Council, dated this day, in the words following, viz.:—

"Your Majesty having been pleased by your Order in Council of the 14th of October 1789, to refer unto this Committee Ten Reports made by the Commissioners appointed in and by an Act of Parliament passed in the 25th year of his Majesty's reign, for 'appointing Commissioners to inquire into the fees, gratuities, perquisites, and emoluments which are or have been lately received in the several public offices therein mentioned; to examine into any abuses which may exist in the same, and to report such observations as shall occur to them, for the better conducting and managing the business transacted in the said offices;' The Lords of the Committee, in obedience to Your Majesty's said order of reference, proceeded to take the said Reports into consideration, and thought it expedient, prior to the offering any opinion to Your Majesty upon the regulations proposed in the said Reports, to order that the said Reports should be transmitted to the heads of the several departments of Your Majesty's Government, to which they respectively refer, in order that they might consider of the regulations proposed, and all matters contained therein, and report what part of the proposed regulations they might approve, as fit to be adopted and carried into execution; and if there should be any of the proposed regulations to which they might object, to state their objections, and the grounds thereof. In return to which order of this Committee, Your Majesty's Principal Secretaries of State (to whom the Report upon the offices of Your Majesty's Principal Secretaries of State was so transmitted) have made their Report respecting the said offices, as follows, viz.:—

"My Lord, "Whitehall, 23d February 1795.

"It having been referred by order of a Committee of the Lords of His Majesty's Most Honourable Privy Council, to Lord Grenville and Mr. Dundas, then His Majesty's two Principal Secretaries of State, 'to consider of the regulations proposed, and all matters contained in the Report to His Majesty in Council of the Commissioners appointed by an Act of the 25th year of his Majesty's reign, intituled, An Act for appointing Commissioners to inquire into the fees, gratuities, perquisites, and emoluments which are or have been lately received in the several public offices therein mentioned; to examine into any abuses which may exist in the same, and to report such observations as shall occur to them for the better conducting and managing the business transacted in the said offices; upon the offices of His Majesty's two Secretaries of State, and report what parts of the proposed regulations we may approve as fit to be adopted and carried into execution; and if there should be any of the proposed regulations to which we may object, to state our objections, and the grounds thereof;' and His Majesty having since been pleased to make a new division of the business of the State Office, and to constitute three Secretaries of State, we have now the honour to make to your Lordship our Report on the said reference, in conformity to the principles which had been adopted as the ground of such Report previous to the said division.

"First.—With regard to the Under Secretaries of State, and their situation: We are of opinion, that not less than two efficient Under Secretaries in the Home Department, two in the Foreign Department, and one in the War Department, exclusive of a private confidential secretary, are absolutely necessary for the management of the public business; and as their particular lines of duty may, if necessary, easily be discriminated, we see no reason for making that sort of distinction between the Under Secretaries which the Commissioners have proposed.

"On the change of a Principal Secretary of State it has frequently, but not always, happened, that the successor has brought with him into office one new Under Secretary, and has allowed one of the former Under Secretaries to remain; but it must be obvious that, however advantageous it may sometimes be to continue in office a person in habits of confidence, and acquainted with the routine of the public business, circumstances may occur which may render it advisable to make a further change; and, upon the whole, we are decidedly of opinion that the situation of the Under Secretaries ought rather to remain on its present footing (excepting with respect to the mode of payment) than any other; and that fixed salaries should be given to each of them, according to such amount as His Majesty shall think proper to fix.

"2dly.—The number and situation of the clerks. Although it may sometimes happen that the business of our respective offices does not afford constant employment for the clerks now upon the establishment, it has frequently been found that all their services have been insufficient, and in many instances it has been found absolutely necessary to obtain additional assistance. In a state of such uncertainty, we consider it highly proper that

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that persons in habits of confidence should be constantly at hand, and that recourse to occasional aid should, as far as possible, be avoided in the execution of business of so delicate and confidential a nature as that which must necessarily be entrusted to them; and we, therefore, are of opinion, that the number of clerks borne upon the establishment of the two offices, when the Report of the Commissioners was made, may more properly be augmented than diminished.

"We annex hereto a scheme for the arrangement of our respective offices, and any number of clerks short of what is therein stated, or any allowance short of what we have therein proposed to be given them as a compensation for their services, would, in our opinion, be insufficient in the present moment. At the termination of war, it will of course happen that some part of the establishment charged with the execution of the business of that particular department, will cease; and in the Home and Foreign Departments, two clerks less in each might possibly be sufficient, and in that case the vacancies, as they arose, might be left open till circumstances should again require an addition.

"The clerkships in these offices being held during pleasure, any breach of fidelity or secresy may immediately be punished by dismission. This check has, as far as we know, always been found to be sufficient to ensure a faithful and proper discharge of their duty; and it appears to us to be difficult to prescribe any oath of secrecy to persons in their situation, which might not daily be broken by them in the most innocent conversations.

"None of the clerks, excepting the chief clerk, have any concern, by virtue of their offices, with the public money, so that any pecuniary security appears to us to be totally unnecessary.

"3dly.—The reasoning of the Commissioners on the nature and extent of the duty of the chamber-keepers, does not appear to be well founded. The attendance on the Cabinet Councils, which (as the Commissioners observe) have generally been held at the office of the Foreign Department, is not such as to require any distinction between the departments on that account. But from the constant and unremitting attendance required of the persons in their situation, the services of two chamber-keepers in each office, appear to us to be absolutely necessary.

"We agree in opinion with the Commissioners, that no persons in future should be allowed to receive stipends out of the salaries and emoluments of the chamber-keepers and necessary women: nor does any arrangement of that sort at present exist, as far as we know, excepting in the instance of the person holding the office of necessary woman in the Home Department, who has for some years past been allowed to act by deputy; and on a due consideration of her situation, we think it would be proper to grant her a compensation of 20 *l.* per annum in lieu of her present office.

"4thly.—Some arrangements were made by the Secretary at War with the several regimental agents in the beginning of the year 1787, which have almost effectually secured the payment of fees upon military commissions. Mr. Morse, one of the clerks in the War Office, has been entrusted with the management of that business, and has conducted it (hitherto without any emolument) in such a manner, that very few commissions have since been left in his hands, and even some of those remaining are still likely to be taken out.

"For the services heretofore rendered by Mr. Morse previously to the arrangement now proposed, he will, if necessary, be compensated by us; but we are of opinion, that it would be right thereafter to make him some fixed allowance for the execution of that duty, proportioned to the extent of the money collected by him, such allowance not to exceed two and one-half per cent. on the gross amount, including the stamp duties.

"5thly.—Salaries to the Secretaries of State.

"We are satisfied of the propriety of allowing fixed salaries to the Secretaries of State, instead of continuing the present system.

"With respect to the extent of such salary, we are disposed to believe that we shall stand excused to your Lordship for refraining to give any opinion upon that subject further than by making it our request, that on account of the increased amount of fees received since the commencement of the war, the arrangement of a fixed salary (at whatever rate His Majesty may be pleased to fix it,) may be considered as having a retrospect with regard to our situations.

"6thly.—The Office for Plantation Affairs,

"Which existed at the time of the Report of the Commissioners, has for some years past been abolished, and such parts of the duties executed there as properly form a part of the business of the Home Department, are now performed in that office, so that any further observations upon that point appear now to be unnecessary.

"7thly—Contingent Expenses.

"We are of opinion that the chief clerk of each department should make up an account of his receipt and expenditure annually; and after laying the same before the principal secretary of such department for his approbation, should make oath to the said account before a Baron of the Exchequer, within one month after the expiration of every year. This is a regulation, in our opinion, extremely proper; and when such accounts have been thus certified, they ought to be sent to the Treasury for the information of the Lords Commissioners of that Board."

"8thly.—Fees and Gratuities.

"With regard to the general question of fees and gratuities: those which are now received in our respective offices are, as we conceive, in their extent so moderate, and have so long been authorized by order of council or by custom, that we see no ground for their abolition. We think, therefore, that they should be received as heretofore, and be applied towards defraying the expense of the establishments. But in case the fees and gratuities should at the end of any quarter be found insufficient to defray the whole of that expense, then a sum

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should be issued from the Treasury for the purpose of supplying such deficiency. If any unauthorized fees or gratuities should be taken in either of our respective offices, or any delay should take place in the execution of the public business on any pretence whatever, the power of checking a repetition of such proceedings already exists, and certainly ought to be effectually applied.

"9thly.—Your lordship will be pleased to observe, that in the estimate of the salaries herein proposed to be given to the different officers, we mean that such salaries should be paid to them free of all duties and taxes whatever.

"10thly.—Abolition of offices.

"With regard to the offices of Keeper of State Papers, Collector and Transmitter of State Papers, and Secretary of the Latin Language, your lordship will be pleased to understand, that since the Report of the Commissioners, the first of them has been made an efficient and useful office; but the two latter certainly have not any duties annexed to them of such a nature as to require the amount of salary respectively annexed to them. The nomination to these offices, however, with that of the Gazette-writer, affords almost the only means which the Secretaries of State have of rewarding officers for diligence and long services; and it is on this footing that we are disposed to recommend their continuance. We think it proper to mention to your Lordship, that there is another office, that of translator of the German language, to which a salary of 300*l.* per annum is annexed, which may in our opinion be abolished after the demise of the person now holding the same.

"The regulation of the Gazette, instead of being left to the management of the chief clerks, whose time must constantly be occupied in attending to other matters, ought rather, in our opinion, to be entrusted to the care of some other person; and whilst the salary of the deputy continues, as in the present case, to be paid by the principal, we see no occasion for recommending any immediate alteration with respect to that appointment, unless it be that any deputy shall not in future be permitted to require any fee or gratuity for the insertion of any article in the Gazette, which could not regularly be demanded by the principal. But in the event of the demise of the present Gazette-writer, we think it right that his successor should be required to execute the duties thereof in person. All the fees of the Gazette should, as the Commissioners propose, form a part of the general fund.

"11thly.—If the offices of the two Secretaries of State, and the paper office (which contains all their records not immediately in use), were under the same roof, or adjoining to each other, it would on many accounts be very desirable. Its separation from the offices, though its situation at this moment is not distant, has in a variety of instances been found extremely inconvenient, particularly at hours when the officers belonging to the paper office have not been in attendance, and clearly points out the propriety, and even necessity, that some person belonging to that department should have apartments in the building wherein such records may be deposited, to be constantly at hand.

"12thly.—The salaries proposed to be allotted to the different officers in the scheme hereunto annexed, are calculated to compensate to them for the execution of the ordinary duties of their respective offices, and we think it would be hard that any fixed rule should be laid down for preventing meritorious officers from being rewarded by any other places that may not interfere with their official attendance, by which a means might be afforded them of acquiring some provision for their families. Many of the persons now employed fall under that description; and we leave it to your Lordship to determine, whether such officers, after devoting their time and attention to the public service, ought to be precluded from the hope of having it ever in their power to afford to their families that provision which persons in different situations may by labour and industry acquire.

"When an officer, either from age or infirmities, is obliged to retire, we agree with the Commissioners in opinion, that a decent provision ought to be afforded him; and we do not see that any objection can arise to its being paid out of the general fund. But with respect to the extent of such provision, we think it ought to be decided on a consideration of the merit and services of such officer, and not by any fixed rule.

"13thly.—Both Home and Foreign Departments are at present supplied with stationery according to a patent granted to in the year and we have reason to suppose under very advantageous terms to the patentee. When that patent expires, which will happen in the year 1796, the plan which the Commissioners allude to in their Report, or any other which may then appear to be more beneficial to the public, ought to be adopted.

"The practice of applying the salary of one of the under Secretaries of State to the use of the other, in case of a vacancy in the department, appears to us to be improper; and on any future occasions, similar to those alluded to in the Report of the Commissioners, we agree with them in opinion, that the salary of the vacant under secretary should become a saving to the fund of the office.

"14thly.—On the subject of pensions given to persons on retirement, we think that the principle recommended by the Commissioners to be established, is generally right; and that such pensions, on the return of the persons into office to whom they may have been granted, ought to become a saving to the public, so long as such persons may continue in office; but, at the same time, we are of opinion that cases may sometimes happen (though perhaps seldom) when a strict adherence to the resolution may be found inconvenient, and that it will not be advisable to establish it as a fixed principle.

"15thly.—There does not appear to us to be any substantial objection to the permitting the clerks in our respective departments to act as agents to Foreign Ministers or Consuls, when their attention to that business, may not be found to interfere with their official avocations. The duty of these agencies consists merely in the receipt of the salaries and contingencies allowed to such ministers and consuls, and in applying the same to their use; and

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and as all bills for contingencies must necessarily undergo the immediate inspection and approbation of the Secretaries of State, before any charge on that account can be admitted, we do not see that any imposition on the public can follow from the present mode of executing agencies of this sort, which might not take place were they to be executed by any person totally unconnected with the respective offices.

"We entirely agree with the Commissioners, that no persons in either of our respective offices ought in future to be allowed to purchase articles for Government upon commission, and any proceeding of that sort will hereafter be discountenanced by us.

"With regard to the messengers employed in our respective offices we are decidedly of opinion that some arrangements are necessary to be made with respect to that establishment. The sixteen messengers, who in the year 1772 were set apart for the purpose of performing foreign journies, and were left to the nomination of the Secretaries of State, are insufficient for the execution of the duties of the three departments; and recourse therefore is constantly had to the remaining eighteen, appointed by the Lord Chamberlain, for the performance chiefly of home journies. These people are frequently entrusted with matters of the greatest importance; and it cannot but be obvious, that the Secretaries of State, who must unavoidably repose that confidence in them, ought in some degree to be acquainted, not only with their characters, but their ability to execute that duty. Upon the best calculation that can at present be formed, we think that less than thirty effective messengers for the three offices (each messenger taking his regular routine of attendance, nearly on the same footing as at present,) would be unequal to that service. These men ought, in our opinion, to be placed precisely on the same footing, and to wait at the different offices alternately. In point of salary, they are all exactly the same, though their allowances are materially different; which may be seen by referring to the enclosed paper, in which we have also stated the salary and allowances which ought, in our opinion, in future to be made to these people in consideration of their services. Some of the present messengers, from age and infirmity, are incapable of fulfilling their duty; and ought now to have a comfortable provision allotted to them for their future subsistence. In order to replace them, and to complete the number to thirty as before proposed, we recommend that a sufficient number should be taken from the department of the Lord Chamberlain, and be placed entirely under our direction; and we are of opinion, that some mode should be adopted, by which a constant fund may be established for the purpose of providing for such of the above messengers as may become, from age, infirmity, or accident, incapable of discharging the laborious duties of their employment, and for the widows and children of such as may happen to lose their lives in the discharge of their duty.

"The Commissioners, in their Report relative to the examination of the bills of the messengers employed at the office of the Home Department, do not appear to have understood that all such bills have constantly undergone a regular examination by one of the Under Secretaries, who, from his situation and acquaintance with the nature of the service performed, is certainly more competent to judge of the propriety of any charges brought forward by the messengers than any other persons whatever.

"As the messengers form a part of the establishment of the offices, we see no objection to their being paid out of the general funds, in the same manner as every other part of the establishment; and that their bills for their services, subjected to the inspection and check of the Under Secretaries, and ultimately to the approbation of the Secretary of State, should be paid quarterly by the chief clerk in each department respectively, without any deduction whatsoever, out of monies to be imprested to him from time to time for that purpose, or out of the said general fund.

"We have, &c.
(signed) "*Portland,*
"*Grenville,*
"*Henry Dundas.*"

'The Right Hon. the Lord President,
&c. &c. &c."

"The Lords of the Committee, having duly considered the said Report of your Majesty's said Principal Secretaries of State, are of opinion, that it may be advisable for your Majesty to confirm such of the regulations respecting the said offices proposed by the Commissioners appointed by the before-mentioned Act, passed in the 25th year of your Majesty's reign, as appear to be approved of by the said Report of your Majesty's said Principal Secretaries of State; and likewise the further regulations, and the scheme for the arrangement of their respective offices (copies whereof are hereunto annexed, proposed by your Majesty's Principal Secretaries of State), and to direct the same to be adopted and carried into execution, except so far as relates to the proposition suggested by the Report of the said Commissioners, and concurred in by your Majesty's said Principal Secretaries of State, in the case of a vacancy of one of the Under Secretaries of State, upon which point the Lords of the Committee will take leave to offer their opinion in the proper place.

"And the Lords of the Committee do agree further to report as their opinion to your Majesty, that with respect to the salaries of the Principal Secretaries of State, such salaries should be 6,000*l.* per annum, clear of all deductions, and in lieu of all former salaries and fees; and that this arrangement should be considered as taking effect from the 12th January 1792, with regard to the Right Honourable Lord Grenville, and the Right Honourable Henry Dundas; and with regard to His Grace the Duke of Portland, from the date of his Grace's appointment to be one of your Majesty's Principal Secretaries of State.

"That the salaries of the Under Secretaries of State should be 1,500*l.* per annum, clear of all deductions, in lieu of all former salaries and fees, to commence from the 5th of January 1795.

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"And that in case of a vacancy of one of the said Under Secretaries of State, the salary of such vacant Under Secretary should not become a saving to the fund of the office (as proposed by the Commissioners and concurred in by your Majesty's Principal Secretaries of State); but that in consideration of the additional load of business which during the vacancy of one of the offices of Under Secretary of State must necessarily fall on the remaining Under Secretary, their Lordships are of opinion that a power should be reserved to the Secretaries of State, in their respective departments, to grant in such case an additional salary to the remaining Under Secretary, not exceeding one-third of the full salary.

"Their Lordships are further of opinion, that the office of German translator should not continue as a sinecure office after the death of the present possessor; but they think the Secretary of State for the Foreign Department should have a power to appoint a translator of papers, written in foreign languages, whenever he shall judge it expedient, with such salary as he may think proper.

"The Lords of the Committee concur also in opinion with your Majesty's Principal Secretaries of State, that it would be hard that any fixed rule should be laid down for preventing meritorious officers in their departments respectively from being rewarded by any other places which may not interfere with their official attendance, as by such an addition a means may be afforded to them of acquiring some provision for their families; and do agree to report to your Majesty, that they see no reason to preclude such meritorious officers from holding other places which may not interfere with their official attendance, and which may be conferred on such officers as a reward for their conduct and service."

His Majesty, taking the said report into consideration, was pleased, with the advice of his Privy Council, to confirm such of the regulations respecting the offices of His Majesty's Principal Secretaries of State, proposed by the Commissioners appointed by the said Act passed in the 25th year of His Majesty's reign, as appear to be appoved of by his Majesty's said Principal Secretaries of State. And his Majesty is likewise pleased, with the advice aforesaid, to approve and confirm the further regulations proposed by his Majesty's said Principal Secretaries of State, with the exceptions above stated, in the said Report of the Lords of the Committee of Privy Council, and to order, as it is hereby ordered, that the same be adopted and carried into execution. And the Right Honourable the Lords Commissioners of His Majesty's Treasury, and His Majesty's Principal Secretaries of State, are to give the necessary directions herein, as to them may respectively appertain.

(signed) *W. Fawkener.*

—No. 19.—

HOME DEPARTMENT.

Appendix, No. 19. Return (A) of *T. H. Plasket*, Esq.

THE RETURN (A) of *Thomas Henry Plasket*, Esq., who holds the Office of Chief Clerk in the Office of the Secretary of State for the Home Department, containing a detailed Account of every Fee, Gratuity, Perquisite, and Emolument demanded and taken by him in virtue of his said Office, and showing the Amount actually received under each head of Fee, &c., in each of the Three Years ended the 31st December 1835, together with certain other Particulars relating thereto; and showing also the Particulars and Amount of the Expenses incurred in the Collection of the said Fees, &c., during the same period; namely,

NATURE and DESCRIPTION of the Service done, or alleged to be done, for which each Fee, Gratuity, Perquisite, or Emolument was received.	RATE of Fee, Gratuity, Perquisite, or Emolument.	AMOUNT RECEIVED under each head of Fee, &c., in the under-mentioned Years.						TOTAL AMOUNT of each Fee, &c., received in the Three Years.		
		1833.			1834.			1835.					
		£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.
I. Appointments to office	- - -	484	16	-	729	5	6	1,376	12	-	2,590	13	6
II. Church appointments	- - -	219	18	6	235	5	6	388	15	6	843	19	6
III. Revocation of patents on abolition of office.	- - -	7	13	6	-	-	-	7	13	6	15	7	-
IV. Appointment of almsmen.	- - -	2	10	-	3	15	-	2	10	-	8	15	-
V. Knights of Windsor -	- - -	-	-	-	-	-	-	4	5	-	4	5	-
VI. Grants of pension to the Lord Chancellor, &c.	See accompanying list of fees.	-	-	-	15	7	-	7	13	6	23	-	6
VII. Warrants for swearing in certain officers of the household.		-	-	-	15	7	-	99	13	-	115	-	-
VIII. Homage fees -	- - -	-	-	-	-	-	-	6	7	6	6	7	6
IX. Anatomy licences -	- - -	36	2	6	25	13	-	29	15	-	91	10	6
X. Licences for altering statutes of colleges.	- - -	17	9	6	-	-	-	17	9	6	34	19	-
XI. Circuit letters -	- - -	36	2	6	36	2	6	34	-	-	106	5	-
XII. Signet dividend of fees.	- - -	23	3	4	26	15	4	37	19	8	87	18	4
XIII. Foreign orders -	- - -	20	5	-	41	17	6	60	15	-	122	17	6
XIV. Licenses to plead against the Crown.	- - -	353	1	-	322	7	-	291	13	-	967	1	-

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HOME DEPARTMENT.

Appendix, No. 19. Return (A) of *T. H. Plasket*, Esq.

NATURE and DESCRIPTION of the Service done, or alleged to be done, for which each Fee, Gratuity, Perquisite, or Emolument was received.	RATE of Fee, Gratuity, Perquisite, or Emolument.	AMOUNT RECEIVED under each head of Fee, &c., in the under-mentioned Years.									TOTAL AMOUNT of each Fee, &c., received in the Three Years.		
		1833.			1834.			1835.					
		£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.
XV. Commissions of inquiry, &c.	- - -	404	7	–	161	11	6	188	7	–	754	5	6
XVI. Warrants revising and augmenting the order of St. Patrick.	- - -	-	-	-	15	7	–	-	-	-	15	7	–
XVII. Patents of invention.	- - -	5,213	–	–	5,015	6	–	5,696	12	–	15,924	18	–
XVIII. Charters -	- - -	57	3	6	107	8	–	56	1	–	220	12	6
XIX. Creations of nobility, &c.	- - -	451	13	6	258	10	–	431	4	–	1,141	7	6
XX. Changes of name and arms.	- - -	398	10	–	418	3	6	516	1	–	1,332	14	6
XXI. Armorial bearings and distinctions.	- - -	10	2	6	20	5	–	40	10	–	70	17	6
XXII. Grants of precedency.	- - -	-	-	-	29	17	6	69	17	6	99	15	–
XXIII. Dispensations to Knights of the several orders to wear their collar before installation.	- - -	-	-	-	11	16	–	16	14	6	28	10	6
XXIV. Grand Crosses of the Bath.	See accompanying list of fees.	44	12	6	31	17	6	38	5	–	114	15	–
XXV. Letters of denization.	- - -	116	13	–	33	19	6	125	17	6	276	10	–
XXVI. Licences in mortmain. — to enclose public ways — to enter foreign service.	- - -	52	8	6	76	1	6	60	2	–	188	12	–
XXVII. Claims of peerage.	- - -	8	10	–	8	10	–	12	15	–	29	15	–
XXVIII. Writs of error	- - -	-	-	-	25	10	–	2	2	6	27	12	6
XXIX. Appointment of Privy Councillors in Ireland.	- - -	-	-	-	-	-	-	38	7	6	38	7	6
XXX. Petitions of right	- - -	-	-	-	-	-	-	9	16	–	9	16	–
XXXI. Licences to charter vessels for the Spanish, or other Foreign Governments.	- - -	-	-	-	7	13	6	7	13	6	15	7	–
		7,958	2	4	7,673	11	10	9,675	8	2	25,307	2	4
XXXII. Fees on military commissions.	See scale attached to Return from the War Office, Appendix, No. 8.	4,931	4	9	2,864	12	5	2,825	12	2	10,621	9	4
TOTAL - - -	£.	12,889	7	1	10,538	4	3	12,501	–	4	35,928	11	8

From whom received.	Period when each Fee, &c., was first demanded and collected.	Under what Act of Parliament or other Authority each Fee, &c., was demanded.	Whether received for the use of the Officer, or of the Department; and if the latter, how appropriated.	Whether the Officer holds his Situation for Life, or during pleasure.	OBSERVATIONS.
I.—XXXI. From the parties applying for the several instruments.	One hundred years by the books of the office, but supposed to be of much more ancient date.	Ancient usage, confirmed by his Majesty's Order in Council of February 1795.	The whole of these fees go into the fee fund of this department, which fund is appropriated to the payment of the salaries of the establishment.		
XXXII. War Office.					

No Expense is incurred in this Office in the Collection of the Fees.

Whitehall, 24 Nov. 1836. (signed) *T. H. Plasket*, Chief Clerk.

HOME DEPARTMENT.

Appendix, No. 19. Return (A) of *T. H. Plasket*, Esq.

TABLE of the several FEES charged in the Office of the Secretary of State for the Home Department, on each Instrument.

	£.	s.	d.
Instruments under the Royal Sign Manual only.			
For every appointment to any office, place or employment	7	13	6
Ditto additional name in such appointment	1	7	6
Ditto revocation in ditto	1	7	6
Ditto additional office in ditto	1	7	6
Ditto change of name	10	2	6
Ditto change of name under the provisions of a will	10	2	6
Ditto change of name and arms	13	12	6
Ditto change of name and arms under the provisions of a will	13	12	6
Ditto grant of armorial bearings or distinctions	10	2	6
Ditto grant of precedency amongst nobility	10	2	6
Ditto foreign order	10	2	6
Ditto additional name in any of the above instruments	1	7	6
Ditto licence to plead	7	13	6
Ditto other beneficial warrant under the Royal sign manual	7	13	6
Letters Patent under the Great Seal:			
For every appointment to an office, commission or grant	15	7	–
Ditto additional name in such letters patent	2	15	–
Ditto revocation in ditto	2	15	–
Ditto additional skin in ditto	6	7	6
Ditto additional office in ditto	2	15	–
Ditto order for immediate warrant	6	7	6
For extending letters patent of invention to the Colonies	2	15	–
For every warrant for a Scotch invention	15	7	–
Ditto additional name in ditto	2	15	–
Ditto commission to seize pirates	15	7	–
Church Appointments:			
For every presentation to a Scotch church	7	13	6
Ditto grant or presentation to a living, prebend or deanery in England	15	7	–
Ditto signature of His Majesty on the appointment of an archbishop in England	15	7	–
Ditto - ditto, bishop in England	7	13	6
Ditto letter recommendatory	6	7	6
Ditto commendam	7	13	6
Archbishop homage fee in Great Britain	12	13	4
Bishop - ditto - ditto	6	6	8
For every grant of dispensation	7	13	6
Ditto appointment to an almsman's place	–	12	6
Miscellaneous Instruments:			
For every king's bill which passes through this office for any appointment, grant, commission or pension, where the same originates in any other office	7	13	6
For every additional name in such bill	1	7	6
Ditto additional office in ditto	1	7	6
Ditto revocation in ditto	1	7	6
Ditto additional skin in ditto	6	7	6
Ditto bill impresting money to the treasurer of the navy or ordnance	1	18	–
Ditto military knight of Windsor	2	2	6
Ditto knight grand cross of the Order of the Bath	6	7	6
Ditto reference of a petition signed by Secretary of State	2	2	6
Ditto set of instructions under the Royal sign manual	6	7	6

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HOME DEPARTMENT.

Appendix, No. 19. Return of *T. H. Plasket*, Esq.

	£.	s.	d.
Creations of the United Kingdom:			
For every creation of a knight	15	7	–
Ditto ditto of a baronet	24	7	6
Ditto remainder	10	13	6
Ditto creation of a baron	30	15	–
Ditto remainder	6	11	–
Ditto creation of a viscount	37	2	6
Ditto remainder	7	18	6
Ditto creation of an earl	43	10	–
Ditto remainder	9	6	–
Ditto creation of a marquis	61	10	–
Ditto remainder	12	1	–
Ditto creation of a duke	79	10	–
Ditto remainder	14	16	–
The King's Irish Letters:			
For every appointment to any office, grant or commission	7	13	6
Ditto of an Irish archbishop	29	14	–
Ditto of an Irish bishop	15	7	–
For every creation of a baron	29	14	–
Ditto of a viscount	36	1	6
Ditto of an earl	43	10	–
Ditto of a marquis	58	7	–
Ditto of a duke	76	7	6
For every remainder of such titles, the same fee as on the remainders of British creations; where a person has several titles of honour included in the same creation, he pays the full fee for the highest title, and the fee of remainder to the lower titles; and if the remainders are likewise granted of these several titles, the said several remainders are likewise paid respectively according to this table.			

These fees are precisely the same as have been charged from time immemorial, although, in comparing this table with that which was returned to the Committee of Finance in 1786, there is an apparent increase; this arises from there having existed, in 1786, an additional charge upon each instrument under the head of *gratuity*, which was *not* included in the table of fees of that period. These gratuities constitute the *only* difference between the two tables. On the 5th of January 1795, the whole of the fees and also of the gratuities in question were thrown into a fund for the payment of the office salaries, and the gratuities have been included in all the subsequent returns of fees which have, from time to time, been presented from this office to the House of Commons.

(signed) *T. H. Plasket.*

Appendix, No. 20. - - - - - - - -

HOME DEPARTMENT.

Appendix, No. 20. Return of *S. M. Phillipps*, Esq.

THE RETURN of *Samuel March Phillipps*, Esq., who holds the Office of Under-Secretary of and Emolument demanded and taken by him in virtue of his said Office, and showing the Amount December 1835, together with certain other Particulars relating thereto, namely,

NATURE and DESCRIPTION of the Service done, or alleged to be done, for which each Fee, Gratuity, Perquisite, or Emolument was received.	RATE of Fee, Gratuity, Perquisite, or Emolument.	AMOUNT RECEIVED under each head of Fee, &c. in the Undermentioned Years.			TOTAL AMOUNT of each Fee, &c., received in the Three Years.
		1833.	1834.	1835.	
		£. s. d.	£. s. d.	£. s. d.	£. s. d.
Nil. - -	New Year's gift.	2 12 6	2 12 6	2 12 6	7 17 6
TOTAL - - - £.		2 12 6	2 12 6	2 12 6	7 17 6

Whitehall, 23 Nov. 1836.

Appendix, No. 21. - - - - - - - -

Appendix, No. 21. Return of the Hon. *Fox Maule*.

THE RETURN of the Honourable *Fox Maule*, who holds the Office of

Nil. - -	New-Year's gift of £. 2 12 6	- - -	- - -	- - -	- - -

Whitehall, 23 Nov. 1836.

Appendix, No. 22. - - - - - - - -

Appendix, No. 22. Return (B) of *T. H. Plasket*, Esq.

THE RETURN (B) of *Thomas Henry Plasket*, Esq., who holds the

I. For having charge of the signet seal.	5*s.* per month.	3 - -	3 - -	3 - -	9 - -
II. Compensation in lieu of London gazettes and Votes of Parliament, formerly allowed.	- - -	79 18 -	79 18 -	79 18 -	239 14 -
III. For passing commissions of inquiry, and other Crown patents under the great seal, and paying the various fees thereon.	Ten guineas for each patent.	84 - -	63 - -	157 10 -	304 10 -
TOTAL - - - £.		172 3 -	151 3 -	245 13 -	568 19 -

Whitehall, 24 Nov. 1836.

- - - - - - - - - Appendix, No. 20.

State in the Home Department, containing a detailed Account of every Fee, Gratuity, Perquisite, actually received under each head of Fee, &c., in each of the Three Years ended the 31st

HOME DEPARTMENT.

Appendix, No. 20. Return of *S. M. Phillipps*, Esq.

From whom received.	Period when each Fee, &c. was first demanded and collected.	Under what Act of Parliament or other Authority each Fee, &c. was demanded.	Whether received for the use of the Officer, or of the Department; and if the latter, how appropriated.	Whether the Officer holds his Situation for Life, or during Pleasure.	OBSERVATIONS.
From the Post Office.	Forty years at the least.	Ancient custom.	For my own use.	During pleasure.	

(signed) *S. M. Phillipps.*

- - - - - - - - - Appendix, No. 21.

Under-Secretary of State in the Home Department.

Appendix, No. 21. Return of the Hon. *Fox Maule.*

From the Post Office.	Forty years at the least.	Ancient custom.	For my own use.	During pleasure.	Having been appointed Under-Secretary of State in April 1835, I did not receive any thing under this head in the years 1833, 1834, and 1835.

(signed) *F. Maule.*

- - - - - - - - - Appendix, No. 22.

Office of Chief Clerk in the Department of the Home Secretary of State.

Appendix, No. 22. Return (B) of *T. H. Plasket*, Esq.

The Signet Office.	Fifty years at least.	Ancient custom.	For my own use.	Considered to be during good behaviour.	
The contingent fund of this office.	Compensation commenced in 1798.	By order of the then Secretary of State.	- - ditto - -		By His Majesty's Order in Council of March 1822, the compensation is not to extend to my successor.
The Treasury.	Seventy-five years ago, and supposed much longer.	Ancient usage	- - ditto - -	- -	This allowance has been abolished since the 5th April last, and a compensation is to be made to me in lieu thereof, the amount of which is not definitely fixed.

(signed) *T. H. Plasket.*

Appendix, No. 23. - - - - - - - -

HOME DEPARTMENT.

Appendix, No. 23. Return (A) of Mr. *William Taylor.*

THE RETURN of *William Taylor*, who holds the Office of Senior Office-keeper in the Depart- Emolument demanded and taken by him in virtue of his said Office, and showing the amount 1835, together with certain other Particulars relating thereto, namely,

NATURE and DESCRIPTION of the Service done, or alleged to be done, for which each Fee, Gratuity, Perquisite, or Emolument was received.	RATE of Fee, Gratuity, Perquisite, or Emolument.	AMOUNT RECEIVED under each head of Fee, &c., in the under-mentioned Years.			TOTAL AMOUNT of each fee, &c., received in the Three Years.
		1833.	1834.	1835.	
			From 21 April to Dec. 31.		
			£. s. d.	£. s. d.	
I. British commissions, (fee).	- - -	- - -	16 16 3	16 18 9	- - -
II. Irish commissions -	- - -	- - -	30 2 –	36 2 8	- - -
III. Gazettes (emolument).	- - -	- - -	50 12 11	74 13 –	- - -
IV. Newspapers (ditto)	- - -	- - -	17 4 3	22 19 –	- - -
V. Waste paper, &c. (ditto).	- - -	- - -	8 4 6	7 10 6	- - -
VI. New year's gift (gratuity).	- - -	- - -	2 2 –	2 2 –	- -
VII. Christmas-boxes, (ditto).	- - -	- - -	34 6 6	35 7 –	-
TOTAL - - - £.		- - -	159 8 5	195 12 11	- - -

21 Nov. 1836.

ment of the Home Office, containing a detailed Account of every Fee, Gratuity, Perquisite, and actually received under each head of Fee, &c., in each of the Two Years ended the 31st December

From whom received.	Period when each Fee, &c. was first demanded and collected.	Under what Act of Parliament or other Authority each Fee, &c., was demanded.	Whether received for the use of the Officer, or of the Department; and, if the latter, how appropriated.	Whether the Officer holds his Situation for Life, or during Pleasure.	OBSERVATIONS.
Mr. Coleman, (War Office). Ditto. Gazette Office. Sundry persons. Ditto. Chief Clerk of the Home Office. Sundry persons.	Found the whole of these fees, &c., to exist at the period of my appointment, and believe them to be of ancient origin.	All of ancient custom.	For my own use.	Supposed to be for life, or during good behaviour.	Nos. I. and II. These fees are collected by Mr. Coleman of the War Office and by him paid to the Senior Office-keeper of the Home Office, and the amount so paid in the years 1834 and 1835 was as under:

	1834. £.	*s.*	*d.*	1835. £.	*s.*	*d.*
On British commissions - - -	67	5	–	67	15	–
On Irish commissions - - -	60	4	1	72	5	4
£.	127	9	1	140	–	4

and disposed of in the following manner:

A moiety of the British commissions paid over to the Senior Office-keeper of the Foreign Office, the other moiety, and the whole of the Irish commissions, divided equally between the two Office-keepers of the Home Office. The rate of fee payable to the Office-keepers on military commissions is 10 *s.* for a general, 5 *s.* for a colonel, and 2 *s.* 6 *d.* for each below that rank.

N.B.—In time of war the proceeds of these fees are considerably more productive.

No. III. The Office-keepers of the Home Office have fourteen Gazettes between them, which they dispose of for their own benefit.

The Office-keepers of the Foreign Office pay over to the Office-keepers of the Home Office a proportion of their Christmas-boxes. The amount so received in 1834 was 30*l.*, and the same sum in 1835, and a moiety of each of these sums are included in this Return.

I was appointed Junior Office-keeper April 21st, 1834, having up to that date filled the office of a King's Messenger, attached to the Home Office, from August 13th, 1824, and previously held a situation in the Excise for about seven years. My fixed income as King's Messenger was nearly double that of Office-keeper. Not having filled the situation of Office-Keeper for a longer period than above stated, I am unable to give a Return for three years, but believe 1835 would be found a fair average.

During the period I was Junior Office-keeper I received, at the expense of the Office, an allowance of six tons of coals, 120 pounds of candles, and 500 fagots of wood. I was appointed Senior Office-keeper April 5th, 1835, on the retirement of Thomas Ray, and now have apartments in the Office, with coals, wood, and candles, &c., at the expense of the Office.

(signed) *W. Taylor.*

Appendix, No. 24. - - - - - - - -

HOME DEPARTMENT.

Appendix, No. 24. Return of Mr. *Robert Forrest.*

THE RETURN of *Robert Forrest*, who holds the Office of Office-keeper in the Department of Emolument demanded and taken by him in virtue of his said Office, and showing the Amount 1835, together with certain other particulars relating thereto; namely,

NATURE and DESCRIPTION of the Service done, or alleged to be done, for which each Fee, Gratuity, Perquisite, or Emolument was received.	RATE of Fee, Gratuity, Perquisite, or Emolument.	AMOUNT RECEIVED under each head of Fee, &c., in the under-mentioned Years.			TOTAL AMOUNT of each Fee, &c., received in the Three Years.
		1833.	1834.	1835.	
				From April. £. s. d.	
I. British commissions -	- - -	- - -	- - -	16 18 9	- - -
II. Irish commissions -	- - -	- - -	- - -	36 2 8	- - -
III. Gazettes - -	- - -	- - -	- - -	57 5 1	- - -
IV. Newspapers - -	- - -	- - -	- - -	17 4 3	- - -
V. Waste paper, &c. -	- - -	- - -	- - -	7 10 6	- - -
VI. New-year's gift -	- - -	- - -	- - -	2 2 –	- - -
VII. Christmas-boxes -	- - -	- - -	- - -	35 7 –	- - -
Coals, wood and candles -	- - -	- - -	- - -	16 – –	- - -

Appendix, No. 25. - - - - - - - -

Appendix, No. 25. Return of *Francis Walpole*, Esq.

THE RETURN of *Francis Walpole*, Esq., Junior Clerk in the Home Office, who holds the

For receiving fees upon military commissions:	At the rate of 2½ per cent., one moiety whereof is received by me.	47 17 6	21 6 2	20 1 9	89 5 5
TOTAL - - - £.		47 17 6	21 6 2	20 1 9	89 5 5

Whitehall, 28 Nov. 1836.

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- - - - - - - - - Appendix, No. 24.

HOME DEPARTMENT.

Appendix, No. 24. Return of Mr. *Robert Forrest.*

the Home Secretary, containing a detailed Account of every Fee, Gratuity, Perquisite, and actually received under each head of Fee, &c., in the Year ended the 31st December

From whom received.	Period when each Fee, &c., was first demanded and collected.	Under what Act of Parliament or other Authority each Fee, &c., was demanded.	Whether received for the use of the Officer, or of the Department; and if the latter, how appropriated.	Whether the Officer holds his Situation for Life, or during Pleasure.	OBSERVATIONS.
Mr. Taylor, Senior Office-keeper.	Found to exist on being appointed.	Ancient usage.	For my own use.	For life.	Having been appointed Office-keeper in April 1835, consequently am unable to give the Return demanded, but the other Office-keeper's Return can be referred to.
Ditto.					
Ditto.					
Sundry persons.					
Ditto.					
Mr. Plasket, (Chief Clerk).					
Sundry persons.					
From Office.					

- - - - - - - - - Appendix, No. 25.

Appendix, No. 25. Return of *Francis Walpole,* Esq.

Office of Joint Collector of Fees payable to the Secretary of State upon Military Commissions.

From the joint collector of fees at the War Office.	Supposed to have been first collected in 1705.	By ancient usage.	For my own use.	During pleasure.	Appointed in 1817 by the then Secretary of State.

(signed) *Francis Walpole,*
Senior Clerk in Home Office.

FOREIGN DEPARTMENT.

Appendix, No. 26.

FOREIGN DEPARTMENT.

Appendix, No. 26. Return (A) of *Thos. Bidwell*, Esq.

THE RETURN (A) of *Thomas Bidwell*, Esq., who holds the Office of Chief Clerk in the Depart- Gratuity, Perquisite and Emolument demanded and taken by him in virtue of his said Office, Years, ended the 31st December 1835, together with certain other Particulars relating thereto;

NATURE and DESCRIPTION of the Service done, or alleged to be done, for which each Fee, Gratuity, Perquisite or Emolument was received.	RATE of Fee, Gratuity, Perquisite, or Emolument.	AMOUNT RECEIVED under each Head of Fee, &c., in the under-mentioned Years.			TOTAL AMOUNT of each Fee, &c., received in the Three Years.
		1833.	1834.	1835.	
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
The appointment of an ambassador.	88 10 –	- - -	88 10 –	- - -	88 10 –
Ditto - envoys extraordinary and ministers plenipotentiary.	60 9 6	120 19 –	302 7 6	- - -	423 6 6
Ditto - ministers plenipotentiary.	33 12 –	33 12 –	67 4 –	- - -	100 16 –
Ditto - secretaries of embassy.	33 12 –	33 12 –	67 4 –	- - -	100 16 –
Ditto - secretaries of legation.	33 12 –	67 4 –	100 16 –	- - -	168 – –
Letters to the Treasury, signed by the Secretary of State, for the issue of extraordinary expenses, salaries, outfits, &c.	2 2 6	261 7 6	269 17 6	280 10 –	811 15 –
Letters for determination of allowances, signed by the Secretary of State.	2 2 6	4 5 –	19 2 6	- - -	23 7 6
I. The appointment of a consul.	12 15 –	63 15 –	102 – –	114 15 –	280 10 –
II. Letters to the Treasury, signed by the Secretary of State, for the salaries of consuls.	2 2 6	10 12 6	14 17 6	19 2 6	44 12 6
Warrants of approbation of foreign consuls in British ports, signed by the King, and countersigned by the Secretary of State.	7 13 6	130 9 6	61 8 –	38 7 6	230 5 –
III. Passports signed by the Secretary of State.	2 2 6	835 2 6	1,115 12 6	1,092 5 –	3,043 – –
TOTAL - - - £.		1,560 19 –	2,208 19 6	1,545 – –	5,314 18 6

Foreign Office, 26 November 1836.

Appendix, No. 27.

Appendix, No. 27. Return of *J. Backhouse*, Esq.

THE RETURN of *John Backhouse*, Esq., who holds the Office of Under-Secretary

None - - - - -	- - Christmas gratuity of 2*l.* 12*s.* 6*d.* from the General Post-office.	2 12 6	2 12 6	2 12 6	7 17 6
TOTAL - - - £.		2 12 6	2 12 6	2 12 6	7 17 6

FOREIGN DEPARTMENT.

- - - - - - Appendix, No. 26.

Appendix, No. 26. Return (A.) of *Thos. Bidwell*, Esq.

ment of the Secretary of State for Foreign Affairs, containing a detailed Account of every Fee, and showing the Amount actually received under each head of Fee, &c., in each of the Three namely,

From Whom received.	Period when each Fee, &c. was first demanded and collected.	Under what Act of Parliament or other Authority each Fee, &c. was demanded.	Whether received for the use of the Officer, or of the Department; and if the latter, how Appropriated.	Whether the Officer holds his Situation for Life, or during Pleasure.	OBSERVATIONS.
- - -	- - -	- - -	- - -	- -	
- - -	- - -	- - -	- - -	- -	
- - -	- - -	- - -	- -	- -	
From the public, through the Treasury.	- - -	- - -	- - -	- -	- - the fees on these appointments, &c. have been discontinued since the year 1834. The fees on letters to the Treasury were abolished in March 1836.
	- - -	- - -	- - -	- -	
- - -	- - -	- - -	- - -	- -	
- - -	Not known -	- - immemorial custom confirmed by H. M. Order in Council of 27th Feb. 1795.	- - for the use of the department; applied to the Fee Fund for the payment of the establishment.	- -	
From the individuals.	- - -	- - -	- - -	- -	- - the fees on exequaturs were abolished in March 1836.

No expense was incurred in the collection of these fees.

(signed) *Thomas Bidwell*, Chief Clerk.

- - - - - - Appendix, No. 27.

Appendix, No. 27. Return of *J. Backhouse*, Esq.

of State in the Department of the Secretary of State for Foreign Affairs.

- - Receiver-general of the revenue of the Post-office.	Unknown -	Ancient usage	- - for my own use.	- during pleasure.	- - this fee is brought to me annually, in accordance, as I am informed, with ancient usage, of the origin of which I have no knowledge. It has never been demanded on my behalf, so far as I am aware.

(signed) *J. Backhouse.*

FOREIGN DEPARTMENT.

Appendix, No. 28. Return of the Hon. *W. F. Strangways.*

Appendix, No. 28. - - - - - -

THE RETURN of the Honourable *William Fox Strangways*, who holds the office of Under- a detailed Account of every Fee, Gratuity, Perquisite and Emolument demanded and taken Fee, &c., in each of the Three Years ended the 31st December 1835, together with certain

NATURE and DESCRIPTION of the Service done, or alleged to be done, for which each Fee, Gratuity, Perquisite, or Emolument was received.	RATE of Fee, Gratuity, Perquisite, or Emolument.	AMOUNT RECEIVED under each head of Fee, &c., in the under-mentioned Years. 1833.	1834.	1835.	TOTAL AMOUNT of each Fee, &c. received in the Three Years.
		£. s. d.	£. s. d.	£. s. d.	£. s. d.
None - - - -	- - Christmas gratuity of 2 *l.* 12 *s.* 6 *d.* from the General Post-office.	2 12 6	2 12 6	2 12 6	7 17 6
TOTAL - - - £.		2 12 6	2 16 6	2 12 6	7 17 6

Appendix, No. 29. - - - - - -

Appendix, No. 29. Return (B.) of *Thomas Bidwell*, Esq.

THE RETURN (B.) of *Thomas Bidwell*, Esq., who holds the office of Chief

On passing the appointment of an Ambassador.	£. 21 - -	- - -	21 - -	- - -	21 - -
Ditto, Envoys Extraordinary, and Ministers Plenipotentiary.	15 15 -	31 10 -	78 15 -	- - -	110 5 -
Ditto, Ministers Plenipotentiary.	10 10 -	10 10 -	21 - -	- - -	31 10 -
Ditto, Secretaries of Embassy.	10 10 -	10 10 -	21 - -	- - -	31 10 -
Ditto, Secretaries of Legation.	5 5 -	10 10 -	15 15 -	- - -	26 5 -
I. Ditto, Consuls - -	5 5 -	26 5 -	42 - -	47 5 -	115 10 -
Gratuity from the East India Company.	26 5 -	26 5 -	26 5 -	- - -	52 10 -
II. Ditto, from the Signet-Office.	5 *s.* per month	3 - -	3 - -	3 - -	9 - -
TOTAL - - - £.		118 10 -	228 15 -	50 5 -	397 10 -

Foreign-Office, December 16, 1836.

Appendix, No. 30. - - - - - -

Appendix, No. 30. Return of Mr. *Conrad Stahl.*

THE RETURN of Mr. *Conrad Stahl*, who holds the Office of First Office-

I. Copies of Gazettes -	- - -	127 14 10	134 8 10	138 2 -	400 5 8
II. Christmas-boxes -	- - -	38 10 -	39 15 -	40 10 -	118 15 -
III. Sale of old newspapers.	- - -	40 3 4	38 15 -	38 15 -	117 13 4
IV. Fees on Military Commissions.	- - -	32 7 1½	16 16 3	16 18 9	66 2 1½
V. From the Signet-Office.	- - -	2 - -	2 - -	2 - -	6 - -
VI. Waste paper, pens, &c.	- - -	6 - -	6 - -	6 - -	18 - -
TOTAL - - - £.		246 15 3½	237 15 1	242 5 9	726 16 1½

- - - - - - Appendix, No. 28.

Appendix, No. 28. Return of the Hon. *W. F. Strangways.*

Secretary of State in the Department of the Secretary of State for Foreign Affairs, containing by him in virtue of his said Office, and showing the Amount actually received under each head of other Particulars relating thereto; namely,

From whom received.	Period when each Fee, &c. was first demanded and collected.	Under what Act of Parliament or other Authority each Fee, &c. was demanded.	Whether received for the use of the Officer, or of the Department; and if the latter, how appropriated.	Whether the Officer holds his Situation for Life, or during Pleasure.	OBSERVATIONS.
- - Receiver-General of the revenue of the Post-Office.	unknown -	ancient usage	- - for my own use.	- - during pleasure.	

(signed) *W. Fox Strangways.*

- - - - - - Appendix, No. 29.

Appendix, No. 29. Return (B.) of *Thomas Bidwell*, Esq.

Clerk in the Department of the Secretary of State for Foreign Affairs.

- - from the public, through the Treasury.	not known -	- - immemorial custom.	- - for the use of the chief clerk.	- - understood to be during good behaviour.	- - the fees on passing these appointments have been discontinued since the year 1834.
- - from the individuals.					
- - from the E. I. Company.	- - -	- - -	- - -	- -	- - this gratuity was discontinued in 1835.
- - Signet Office.					

(signed) *Thomas Bidwell*,
Chief Clerk.

- - - - - - - Appendix, No. 30.

Appendix, No. 30. Return of Mr. *Conrad Stahl.*

Keeper, in the Department of the Secretary of State for Foreign Affairs.

- - Gazette-office.	- - 17th April 1826.	- - the Secretary of State.	The Officer -	- -	- - there is no distinct duty for each particular item of emolument; they are allowed for the general duties of the Officer.
- - Foreign ministers in England, and English ministers abroad.					
War Office.					
- - Signet Office.					

FOREIGN DEPARTMENT.

Appendix, No. 31. - - - - - - -

Appendix, No. 31. Return of Mr. *J. Venfield.*

THE RETURN of Mr. *John Venfield*, who holds the Office of Office-Keeper in the Department of Perquisite and Emolument demanded and taken by him in virtue of his said Office, and ended the 31st December 1835, together with certain other Particulars relating thereto;

NATURE and DESCRIPTION of the Service done, or alleged to be done, for which each Fee, Gratuity, Perquisite or Emolument was received.	RATE of Fee, Gratuity, Perquisite or Emolument.	AMOUNT RECEIVED under each Head of Fee, &c., in the under-mentioned Years.			TOTAL AMOUNT of each Fee, &c. received in the Three Years.
		1833.	1834.	1835.	
		£. s. d.	£. s. d.	£. s. d.	£. s. d.
I. Copies of Gazettes -	- - -	63 17 5	67 4 5	69 1 –	200 2 10
II. Christmas-boxes -	- - -	38 10 –	39 15 –	40 10 –	118 15 –
III. Sale of old newspapers.	- - -	40 3 4	38 15 –	38 15 –	117 13 4
IV. Fees on military commissions.	- - -	16 3 6¾	8 8 1½	8 9 4½	33 1 –¾
V. From the Signet-office	- - -	2 – –	2 – –	2 – –	6 – –
VI. Waste paper, pens, &c.	- - -	6 – –	6 – –	6 – –	18 – –
TOTAL - - £.		166 14 3¾	162 2 6½	164 15 4½	493 12 2¾

7 December 1836.

Appendix, No. 32. - - - - - - -

Appendix, No. 32. Return of Mr. *H. Vlocking.*

THE RETURN of Mr. *Henry Vlocking*, who holds the Office of Office-

I. Copies of Gazettes -	- - -	63 17 5	67 4 5	69 1 –	200 2 10
II. Christmas-boxes -	- - -	38 10 –	39 15 –	40 10 –	118 15 –
III. Sale of old newspapers.	- - -	40 3 4	38 15 –	38 15 –	117 13 4
IV. Fees on military commissions.	- - -	16 3 6¾	8 8 1½	8 9 4½	33 1 –¾
V. From the Signet Office	- - -	2 – –	2 – –	2 – –	6 – –
VI. Waste paper, pens, &c.	- - -	6 – –	6 – –	6 – –	18 – –
TOTAL - - £.		166 14 3¾	162 2 6½	164 15 4½	493 12 2¾

7 December 1836.

Appendix, No. 33. - - - - - - -

Appendix, No. 33. Return of Mr. *A. Gracewood.*

THE RETURN of Mr. *Andrew Gracewood*, who holds the Office of Doorkeeper

I. Copies of Gazettes -	- - -	87 6 –	89 8 –	94 4 –	270 18 –
II. Summoning Cabinet Ministers.	- one guinea each.	12 12 –	12 12 –	12 12 –	37 16 –
III. Christmas-boxes -	- - -	35 15 –	37 16 –	35 15 –	109 6 –
IV. - Ditto - -	- - -	26 5 –	26 5 –	26 5 –	78 15 –
V. - Ditto - -	- one guinea to half a guinea each.	25 4 –	26 5 –	24 3 –	75 12 –
VI. - Ditto - -	- one guinea each.	6 6 –	6 6 –	6 6 –	18 18 –
TOTAL - - £.		193 8 –	198 12 –	199 5 –	591 5 –

FOREIGN DEPARTMENT.

Appendix, No. 31.
Return of
Mr. *J. Venfield.*

- - - - - - - Appendix, No. 31.

the Secretary of State for Foreign Affairs, containing a detailed Account of every Fee, Gratuity, showing the Amount actually received under each Head of Fee, &c., in each of the Three Years namely,

From whom received.	Period when each Fee, &c. was first demanded and collected.	Under what Act of Parliament or other Authority each Fee, &c. was demanded.	Whether received for the Use of the Officer, or of the Department, and if the latter, how appropriated.	Whether the Officer holds his Situation for Life, or during Pleasure.	OBSERVATIONS.
Gazette Office - - Foreign Ministers in England, and English Ministers abroad & others. War Office. Signet Office.	13 June 1828	- - Secretary of State.	the officer -	pleasure	- - there is no distinct duty for each item of emolument; they are allowed for the general duty of the officer.

(signed) *J. Venfield.*

- - - - - - - Appendix, No. 32.

Keeper in the Department of the Secretary of State for Foreign Affairs.

Appendix, No. 32.
Return of
Mr. *H. Vlocking.*

Gazette Office - - foreign Ministers in England, English Ministers abroad and others. War Office. Signet Office.	25 Sept. 1834	- - the Secre- of State.	the officer -	pleasure	- - there is no distinct duty for each item of emolument; they are allowed for the general duties of the officer.

(signed) *H. Vlocking.*

- - - - - - - Appendix, No. 33.

in the Department of the Secretary of State for Foreign Affairs.

Appendix, No. 33.
Return of
Mr. *A. Gracewood.*

- - persons to whom sold. - - Cabinet Ministers. - - British Ambassadors, &c., abroad. - foreign Ministers in London. - - gentlemen of the office. - - Home Office, Colonial Office, Board of Trade, Board of Control, Council Office, Alien Office.	- in 1815, when appointed to the situation.	- - superiors in office.	personal use -	- during pleasure.	

(signed) *Andrew Gracewood.*

FOREIGN DEPARTMENT.

Appendix, No. 34.

Memorandum in respect of Private Agencies.

Appendix, No. 34.

MEMORANDUM with reference to the Question now under the consideration of the Commissioners of Fees, &c., whether Clerks in Public Offices should be allowed to act as Private Agents to His Majesty's Ministers and Consuls abroad.

This question appears to have been before raised, and for the first time, by the commissioners appointed in 1786 to inquire into the fees, gratuities, perquisites and emoluments of public offices.

These commissioners made a Report to the King in Council, in which they stated that it appeared that the entire control of the accounts of the Ministers and Consuls rested with the Secretaries of State, who, from their other avocations, were obliged to have recourse to the clerks in their offices to examine such accounts, and search for precedents for the several charges, and that by these means the agency and control of such accounts were united in one office, and perhaps even in one person; a circumstance which, in the opinion of the commissioners, opened a door to serious abuses in that expenditure. *See* Appendix A.

Extract from Report of Commissioners, &c., 1786.

It does not appear on record what further inquiries were instituted upon this subject between the years 1786 and 1795; but it is to be presumed that the attention of the Government had been directed to it in the interval, for in the latter year the three Secretaries of State reported to the King in Council as follows:

" There does not appear to us to be any substantial objection to the permitting the clerks in our respective offices to act as agents to foreign Ministers or Consuls, when their attention to that business may not be found to interfere with their official avocations. The duties of their agencies consist merely in the receipt of the salaries and contingencies allowed to such Ministers and Consuls, and in applying the same to their use; and as all bills for contingencies must necessarily undergo the inspection and approbation of the Secretaries of State before any charge on that account can be admitted, we do not see that any imposition on the public can follow from the present mode of executing agencies of this sort, which might not take place were they to be executed by any person totally unconnected with the respective offices." *See* Appendix B.

Whitehall, Feb. 23, 1795.

The foregoing extract from the Report of the Secretaries of State was embodied in the King's Order in Council of 27th February 1795, and an official sanction was thus given to the practice in respect to agencies which has since uninterruptedly prevailed.

Extract from Sixteenth Report of Select Committee on Finance, July 19, 1797.

The subject was again incidentally noticed in the 16th Report of the Select Committee on Finance, ordered to be printed July 19th, 1797; but no further mention of it was therein made beyond a simple reference to the opinion of the commissioners of 1786, and to the decision above quoted of the three Secretaries of the State in favour of the continuance of the system. *See* Appendix C.

Order of Civil List Committee, June 1815, and F. O. Return in answer.

The subject appears to have been again brought before Parliament by the Civil List Committee in 1815, and it may be presumed that the return then made by the Foreign Office (*see* Appendix D.) satisfied the Committee, no further notice having been taken by them of the matter.

The Government at the same time have not failed to adopt precautions to guard against the possibility of such abuses as were contemplated by the commissioners of 1786. This will be seen by the regulations which, in 1816, were officially prescribed by the Secretary of State for Foreign Affairs for the guidance of Ministers and agents respectively, and which direct, amongst other restrictions, that agents should have no per-centage on the extra expenditure of foreign Ministers. *See* Appendix E.

Circular to Ministers, April 2, 1816, and Regulations inclosed, dated 1 March 1816.

Letter to Treasury, October 25, 1830.

In addition to these rules the public has still further been secured from the possible practice of what would be objectionable, by the promulgation of a series of regulations submitted by the Secretary of State to the Treasury, and concurred in by them (*see* Appendix F.), laying down in minute detail the principles and particulars of the circumstances under which allowances, either of an ordinary or extraordinary nature, are to be granted to any foreign Minister.

Moreover, by a regulation of the Secretary of State in 1825, one of the senior clerks, entirely unconnected with agencies, was appointed to the duty of examining and reporting on all contingent and extraordinary expenses of Ministers abroad, with a view of providing that the regulations above mentioned should be strictly observed.

This functionary is the only person through whose hands the accounts can pass to the Under-Secretary of State, previously to their sanction or disapproval by the Secretary of State; and upon this sanction a letter to the Treasury is prepared by him, and signed by the Secretary of State, for the payment of the amount allowed to the foreign Minister.

With respect to the accounts of Consuls, it is to be observed that, pursuant to the Act 6 Geo. 4, c. 87, Consuls have been made public accountants, and that their accounts are no longer rendered to the Secretary of State, but to the Lords of the Treasury, by whom these accounts are referred to the Commissioners of Audit for examination.

It is obvious therefore that no objection to allowing these agencies to remain in the hands of the clerks can now be raised on the old ground, that the agency and control of the public accounts might thereby be united in one and the same individual; but indeed the clerks are not aware that this view of the subject has been revived by the Commissioners now sitting. Their objection to the practice is stated chiefly to rest on the assumption that the clerks may be led to employ, in the business of their private agencies, that time which properly belongs

belongs to the public service; and that this is more likely to happen when the elements of the private and of the public business are found under the same roof.

Upon this latter ground of objection it is to be observed, that the chief part of the agency business is done by the agent out of the hours of office, and that it does not diminish, and never has been allowed in any way to interfere with the ordinary duties of the clerks of the Foreign Office; and indeed it requires but the expression of a desire from the Secretary of State, if his Lordship upon consideration shall judge it to be expedient, that it shall be held an absolute rule that no portion of agency business shall be done within the hours of office.

The clerks forbear on this occasion to make any remarks upon the extreme hardship it would be to them to be deprived of the pecuniary advantage of acting as private agents, a privilege which has been allowed to the clerks in the Foreign Office from time immemorial, being satisfied that no disadvantage whatever is sustained by the public from this arrangement; and that, when the subject has been fully inquired into, the objections which seem to be entertained against it will entirely disappear. They are satisfied further, that if any new arrangement under the head of agencies could be made which might be held equally or more convenient to the public service, the individuals in the Foreign Office who would suffer from such an arrangement would receive a fair compensation from the public, for whose supposed benefit their sources of income would thus be taken away.

Foreign Office, 2 February 1837.

In addition to what is stated in the foregoing Memorandum respecting private agencies, it was stated to Lord Palmerston that if a portion of the time of the clerks is occasionally occupied with agency business during the official hours, that time is amply compensated by the unlimited time and labour which the clerks in the Foreign Office are constantly giving at all hours and all seasons to the business of the department, upon which his Lordship was pleased to make the following note.

" It must undoubtedly be acknowledged that the business of the Foreign Office is done well, ably, diligently, promptly and without arrear."

7 February 1837. (signed) *J. Backhouse.*

—(A.)—

EXTRACT from the First Report on the Fees, Gratuities, &c., of Public Offices, 11 April 1786, by the Commissioners appointed by 25 Geo. 3, c. 25.

ANOTHER species of emolument requiring particular notice is that of the agencies to your Majesty's Ministers and Consuls abroad, enjoyed by the clerks in these offices, and considered by them as in some degree attached to their situations. It appears that the entire control upon the accounts of such Ministers and Consuls rests with the Secretaries of State, who, from their other avocations, are obliged to have recourse to the clerks in their offices to examine such accounts and search for precedents for the several charges. By this means the agency and control of such accounts are united in one office, perhaps even in one person; a circumstance which, though it may have escaped notice, opens a door to serious abuses in this exemption. On a similar ground, we object to another source of emolument occasionally enjoyed by officers on this establishment, we mean the execution of business on commission for the public, a species of employment which tends to give such officers an interest in the expenditure, which, in the course of office, it becomes their duty to control. We are therefore of opinion, that these sources of emolument are improper, liable to abuse, and ought to be discontinued.

—(B.)—

EXTRACT from the Letter of the three Secretaries of State, dated Whitehall, 23 Feb. 1795, embodied in His Majesty's Order in Council of 27 February 1795.

" THERE does not appear to us to be any substantial objection to the permitting the clerks in our respective departments to act as agents to foreign Ministers or Consuls, when their attention to that business may not be found to interfere with their official avocations. The duty of these agencies consists merely in the receipt of the salaries and contingencies allowed to such Ministers and Consuls, and in applying the same to their use; and as all bills for contingencies must necessarily undergo the immediate inspection and approbation of the Secretaries of State before any charge on that account can be admitted, we do not see that any imposition on the public can follow from the present mode of executing agencies of this sort, which might not take place were they to be executed by any person totally unconnected with the respective offices."

FOREIGN DEPARTMENT.

Appendix, No. 34. *continued.*

—(C.)—

EXTRACT from the Sixteenth Report of the Select Committee on Finance, (*ordered to be printed* 19 *July* 1797.)

Clause 8, of regulations proposed by Commissioners of Inquiry in 1786; "That the clerks should not be agents for Ministers and Consuls abroad, as by such means the agency and control of such accounts, from the avocations of the Secretary of State, might frequently centre in one person."

On reference to the Secretaries of State, "They did not admit that any inconvenience is likely to result to the public from clerks acting as agents to foreign Ministers or Consuls."

—(D.)—

(Received 15 June 1815.)

WHETHER any persons in the Secretary of State's Office are employed as agents for any of the British Ministers at foreign courts, or commissioned to receive or remit their salaries or other public money due to them, together with the names of such persons, if any, so commissioned?

Memorandum:—

Foreign Office, 15 June 1815.

Mr. Bidwell, chief clerk of the Foreign Office; Mr. Broughton, Mr. Thomas Bidwell, senior clerks of the Foreign Office; Mr. John Bidwell, Mr. Bandinell, Mr. Henry Rolleston, junior clerks of the Foreign Office; are severally employed by British Ministers at foreign courts, secretary of embassy and legation, and by consuls, as their agents, and are hereby commissioned to receive and remit their salaries and other public money due to them, by virtue of letters of attorney, granted by the Ministers, &c.: the appointment of such agents resting entirely at the option of the Ministers. And they act, in the disposal of the monies so received by them from the Exchequer, according as they receive instructions from time to time from the individuals by whom they are so employed.

(signed) *William Hamilton.*

—(E.)—

CIRCULAR to His Majesty's Ministers Abroad.

My Lord, / Sir,

Foreign Office, 2 April 1816.

I HAVE the honour to transmit to you, for your information and guidance, the accompanying printed copy of regulations, which it has been judged expedient to frame, for limiting the pecuniary relations between His Majesty's Ministers resident in foreign courts and their agents in this office. I have to request your particular and unvaried attention to these regulations.

(signed) *Castlereagh.*

REGULATIONS FOR AGENTS TO FOREIGN MINISTERS.

1. EACH agent to be appointed by the minister, at his own choice, in the office.
2. No agent to be allowed to make any advances of money, upon salary or allowances, to such foreign minister, or to act as his banker.
3. Each foreign minister to report to the Secretary of State what banker he employs; and the agent to pay to such banker the balance of his salary and other allowances, as soon as received.
4. The foreign minister to draw no bills whatsoever upon his agent.
5. Extra allowances, according to practice, or for special service, to be issued "to the minister or his assigns," and immediately made over by the agent to the banker.
6. The agent not to be allowed to deduct more than one per cent. upon the salaries and outfit of the ambassadors and envoys, for the service rendered to them, and to charge no per-centage upon the extra disbursements.
7. Accounts of the extra disbursements of ministers, accompanied by proper explanations, and supported by vouchers, to be sent in to the Secretary of State at the expiration of each quarter.

Foreign Office, 1 March 1816. *Castlereagh.*

FOREIGN DEPARTMENT.

Appendix, No. 34, *continued.*

— (F.) —

COPY of a Letter from *John Backhouse*, Esq., Under-Secretary of State for the Foreign Department, to *George R. Dawson*, Esq., M. P., Secretary of the Treasury.

Sir, Foreign Office, 25 October 1830.

I HAVE laid before His Majesty's Principal Secretary of State for Foreign Affairs your letter of the 7th ultimo, stating the desire of the Lords Commissioners of His Majesty's Treasury that his Lordship should cause an estimate to be prepared of the future annual expenditure of His Majesty's diplomatic service, distinguishing those salaries which have hitherto been paid out of the Civil List from those which have been provided for by separate grants of Parliament.

2. I have accordingly been directed by the Earl of Aberdeen to transmit, for the consideration of the Lords of the Treasury, the accompanying estimate, and a statement containing specifications, in separate columns, of the salaries and allowances which were assigned by the last regulations to the several diplomatic stations abroad therein named, and of the new scale of salaries and allowances which his Lordship proposes to adopt for those situations.

3. In transmitting to you this estimate of the future allowances to His Majesty's diplomatic servants abroad, I am directed by Lord Aberdeen to refer you to the letters upon this subject which were addressed to the Treasury by one of the Under-Secretaries of State for this department on the 22d May 1815, on the 28th of September 1825, and on the 5th of January 1827, and to make to you, for the information of their Lordships, the following statements and observations:

4. The estimate submitted to Parliament in 1815 of the ordinary allowances to His Majesty's diplomatic servants abroad amounted to,

	£.	s.	d.
For salaries - - - - -	152,200	–	–
And for house-rent - - - -	9,100	–	–
Total - - - £.	161,300	–	–

The estimate submitted in 1816 for the same service was,

	£.	s.	d.
For salaries - - - - -	135,850	–	–
And for house-rent - - - -	9,100	–	–
Total - - - £.	144,950	–	–

And this last-mentioned amount was adopted in the Acts of 56 Geo. 3, c. 46, and of 1 Geo. 4, c. 1, as the portion of the grant for the third class of His late Majesty's Civil List, set apart for the ordinary allowances of the King's diplomatic servants abroad.

5. By the estimate which is now transmitted, the salaries for the several missions included in the estimate of 1816, are brought down to,

	£.	s.	d.
For salaries - - - - -	109,550	–	–
And the allowance for house-rent to -	8,250	–	–
Total - - - £.	117,800	–	–

Forming a reduction of 27,150*l.* from the estimate of the year 1816.

6. The appointment by His Majesty, subsequently to the year 1825, of diplomatic agents to reside in the New States of America has occasioned a considerable annual expenditure, not provided for under the Civil List Acts of 1816 and 1820; this expenditure has accordingly been met by annual grants of Parliament, voted for the special and separate purpose. It has amounted upon an average of the last five years to about 3,400*l.* per annum. Lord Aberdeen has already effected considerable reductions under this head; further reductions have been directed; and his Lordship now proposes that the salaries thus reduced of His Majesty's diplomatic agents in the New States of America shall in future form part of the expenditure to be defrayed from the grant for the third class of the Civil List. The estimate for this portion of the diplomatic service is,

	£.	s.	d.
For salaries - - - - -	16,450	–	–
For house-rent - - - -	1,600	–	–
Total - - - £.	18,050	–	–

To this must be added the charge for the mission to Greece, established in 1829, amounting to 2,600*l.*

FOREIGN DEPARTMENT.

Appendix, No. 34, *continued.*

7. A further charge on this portion of the third class of the Civil List arises from the effect of the regulation, which the King was graciously pleased to sanction in 1827, in consideration of the long and, in most cases, the gratuitous employment of individuals in the diplomatic service before they obtain their first commissions as secretaries of legation, and of the slowness of their promotion after they have obtained it.

By this regulation it was provided, "that in cases where a secretary of legation shall have held that rank for a period exceeding 10 years, he shall be entitled to an addition, at the rate of 250*l.* a year, to the salary which he then receives; such addition to continue whilst he shall remain a secretary of legation."

It is estimated that this charge cannot exceed 1,000*l.* in any one year.

8. Notwithstanding these various additional charges, Lord Aberdeen submits to the consideration of the Lords Commissioners of His Majesty's Treasury the present estimate of 140,000*l.*, as sufficient for the salaries and for the allowances for house-rent of His Majesty's diplomatic servants in all parts of the world.

9. It was proposed by the regulations of 1815 and 1816 that His Majesty's diplomatic servants should receive their salaries free of all deductions. Hitherto, however, the deductions established by ancient regulations have continued to be made at the Treasury and the Exchequer, the amount of them being eventually reimbursed out of Civil Contingencies to the individuals of the diplomatic body, upon quarterly statements made up at the Foreign Office, and transmitted to the Treasury.

Lord Aberdeen is of opinion, that in the settlement of the new Civil List, the inconvenience resulting from this practice should be avoided, and that the salaries and allowances to His Majesty's diplomatic servants should be issued from the Exchequer without fee or deduction whatever. Should their Lordships concur in this suggestion, the grant for Civil Contingencies will be relieved from a charge which has hitherto averaged about 8,000*l.* a year.

The foreign ministers are further relieved from the payment of certain fees and stamp duties levied upon their appointments; those fees and duties (defrayed in the first instance by the chief clerk of the Foreign Office) being reimbursed by an issue from the Treasury, out of the fund for civil contingencies.

10. Under the regulations of 1825, the sum allotted as full outfit was granted to an individual in four cases; viz., upon his first appointment as a secretary of legation or of embassy; or as a minister or envoy; or as an ambassador; or on his being recalled into employment after an interval of more than 12 months' duration; and portions of outfit, varying from two-thirds to one-half, were granted in other cases of promotion or removal from one post to another. Lord Aberdeen has decided that temporary cessation of employment of more than a year's duration shall not, henceforward, be considered a title to a second full outfit. In other respects, he proposes that the principle laid down in the regulations of 1825 shall generally be adhered to; but his Lordship has determined that the allowances for outfit shall be made upon a reduced scale, according to the statement annexed to this letter; which will diminish the annual average charge, about 10,000*l.* a year, to about 6,000*l.*

11. The rate of allowance for house rent has already been reduced in several instances; and it has further been determined that no allowance for house rent shall in future be made for any period antecedent to the arrival of an ambassador, envoy or minister at his post, or subsequent to the cessation of his functions.

12. It is still proposed as a general rule, that the salaries of His Majesty's diplomatic servants abroad, shall commence ten days previously to their actual departure for their posts, and shall terminate ten days after their return, on the cessation of their missions. But as cases may occur wherein it may be right that the salary should commence earlier than is here stated, and as, on the other hand, it will frequently be found proper to discontinue the salary before the minister returns to England, Lord Aberdeen is of opinion that a discretion should still be left to the Secretary of State to decide, in special cases, upon the period of the commencement and of the termination of the salary.

13. A deduction of one half of the salary of an ambassador, envoy or minister, will henceforward be made during his absence, on private grounds, from his post.

14. The allowance to an acting minister, or chargé d'affaires, instead of being fixed uniformly at 5*l.* a day to all ministers plenipotentiary, and 3*l.* a day to all chargé d'affaires, has been graduated with closer reference to the residences and salaries of the principals in whose absence they act, agreeably to the list which forms part of the statement annexed to this letter.

15. In conformity with the regulations of 1815 and 1816, a service of plate for the ambassador's chapel and table has been provided at the public expense, for the embassies at Paris, St. Petersburgh, Vienna, and The Netherlands; and for the table only at Constantinople, Lisbon, Berlin and Madrid; such service of plate being for the use of the ambassador or minister for the time being, to be taken care of at his cost and charge, and delivered to his successor, according to an inventory received with the plate, duplicates of which inventory are deposited in the Foreign Office, and in the office of the Lord Chamberlain. No further expense is contemplated for some time, under this head, at any of the above-mentioned courts; and the custom of giving to an ambassador or minister personally a service of plate, or any allowance in lieu thereof, has, since the date of those regulations, been entirely abolished.

A similar regulation has taken place in regard to their Majesties' pictures, which form part of the state of an ambassador. These pictures were formerly given to each ambassador on his appointment; they are now provided for each embassy, and remain with the embassy upon the appointment of a new ambassador. Pictures of their present Majesties will accordingly

accordingly be supplied for His Majesty's embassies at Paris, St. Petersburgh, The Hague, Vienna and Constantinople.

16. The regulation still exists, "that no Ambassador or Minister is entitled to demand any reimbursement whatever for expenses incurred by him on account of his household or maintenance, except in the case of special missions, the expenses of which are laid before Parliament in the session next ensuing that in which they are incurred, and are provided for under the head of Civil Contingencies."

17. The customary charges for extra disbursements allowed to His Majesty's Ministers abroad, are comprised under the following heads:

1st.—The amount of postage incurred by His Majesty's Ministers in the performance of their public duty; under which head of charge (in its nature fluctuating and uncertain), Lord Aberdeen hopes to effect a diminution of expenditure.

2d.—The expense of despatching extra couriers on His Majesty's special service.

3d.—The actual expense of journies performed by the King's diplomatic servants abroad, on His Majesty's service; and in special cases, an additional allowance, according to circumstances, for the expense of attending a foreign sovereign on a journey, or in the field, when such attendance has taken place by the express direction, or has specially received the sanction of the Secretary of State.

4th.—The expense of fêtes and illuminations on public rejoicings, and of mourning, to Ambassadors and their establishments, on special occasions, on the death either of their own Sovereign, or of the Sovereign to whom they are accredited; the expense being previously sanctioned by the Secretary of State, upon an estimate sent home by the Minister.

5th.—The loss by exchange (duly certified) incurred by bills drawn on account of the diplomatic allowances of the Minister.

6th.—In those missions where there is a chaplain or a paid attaché, the salary or allowance to such chaplain or attaché.

If any description of charge not herein specified should, on any special occasion, be considered indispensable for the public service, the question of its payment by the public must be previously submitted for the sanction of the Secretary of State.

The head of each mission will send to the Foreign Office, at the termination of each quarter of a year, the account, accompanied by proper vouchers, of such extra disbursements as may have been incurred during the quarter then ended.

The several items of these extra charges, and of the sums allowed for outfits, are proposed to be annually submitted to Parliament (as heretofore) under the head of "Civil Contingencies"

18. With respect to the expense of the journey of a Minister to his post, and of his return home, Lord Aberdeen has decided that it shall no longer be a charge upon the public, whereby a saving will be effected of about 5,000*l.* a year. But his Lordship is of opinion, that the expense of passages on board of His Majesty's ships for the King's diplomatic servants, and occasionally, for foreigners of distinction, to whom political considerations may make it expedient that passages should be afforded, cannot be altogether discontinued. It will, however, be kept within as narrow limits as the nature of the service and the interests of the public will permit.

19. In the Civil List Acts of 1816 and 1820, 30,000*l.* a year of the grant for the Third Class, was set apart for salaries to His Majesty's Consuls; but in the year 1826 those officers having, with the sanction of Parliament, been placed upon a new footing, by the abolition of the fees on British trade and shipping, and by the substitution of salaries proportioned to the nature and importance of the respective duties of each consul, the expenditure for this head of service has since that period exceeded the portion of the third class of the Civil List, thus set apart for it. The establishment of Consuls in the new states of America has further contributed to increase this excess of expenditure, which has accordingly been provided for by annual grants of Parliament. Under these circumstances Lord Aberdeen, although contemplating a considerable reduction of charge for this service, by a modification of the existing system, proposes for the consideration of the Lords Commissioners of the Treasury, that no part of the consular expenditure shall henceforward be a charge upon the Civil List, but that a detailed estimate of its whole amount shall be annually submitted to Parliament.

Should their Lordships concur in this arrangement, it will be necessary that other measures should be taken for providing for the deficiency in the grant for the consular service for the year 1830; the termination of the late Civil List on the 26th of June last having left unprovided for that portion of the 30,000*l.* of the third class annually set apart for consular salaries, which would have been applicable to the period from the 26th of June 1830 to the 5th January 1831.

20. With respect to diplomatic pensions the Lords of the Treasury are aware that the Secretary of State has not within his own department any means of knowing with accuracy the amount actually issued at the Treasury and the Exchequer to retired foreign ministers, and charged upon the third class of the Civil List. In the Civil List Acts of 1816 and 1820, this section of the third class was estimated at 52,000*l.* a year. In the Third Report of the Finance Committee of the House of Commons of 1828, the Committee recommended, that this annual amount should, under certain regulations, be eventually reduced to 40,000*l.* a year. Lord Aberdeen desires me to state that his Lordship has hitherto acted upon the recommendation of that Committee, with respect to the scale and conditions of diplomatic pensions, in the decision of all claims which have come before him subsequently to the date of that Report.

21. As in many instances the proposed salaries and allowances for house rent in the annexed estimate are greatly reduced in amount, Lord Aberdeen is of opinion that it would

FOREIGN DEPARTMENT.

Appendix, No. 34, *continued.*

not be just towards those individuals who are now serving in diplomatic situations at foreign courts, that the reductions should take effect before the 5th of January 1831. With respect to all new appointments, the reductions will take effect immediately.

22. In concluding this letter Lord Aberdeen must again draw the attention of the Lords of the Treasury to the fact of the very considerable reduction which has been effected in the amount of salaries to His Majesty's diplomatic servants, compared with their amount in the year 1825, when the modifications and retrenchments introduced by the Secretary of State up to that period, were submitted to their Lordships. The Lords of the Treasury will see that the gross amount of the present estimate is below that of 1810 and 1820, notwithstanding that provision is therein made for five new missions, which circumstances have since called into activity. Their Lordships will further observe that the other allowances and disbursements connected with the active portion of the King's diplomatic service abroad, have already been reduced in amount, and will be further diminished by the new regulations described in this letter.

I am, &c.
(signed) *J. Backhouse.*

ESTIMATE of the SUM required for the future SALARIES and the ALLOWANCES for House-rent of His Majesty's Diplomatic Servants Abroad: £. 140,000, clear of all Fees and Deductions whatever.

STATEMENT showing the present Salaries and Allowances for House-rent and Outfit of His Majesty's Diplomatic Servants Abroad, compared with the New Scale of Salaries and Allowances which it is proposed to adopt for that Service.

SCALE OF 1830.						RANK and RESIDENCE.	SCALE FOR 1831.					
							Charged upon the Civil List.			Charged upon Civil Contingencies.		
			Scale of Outfits.							Scale of Outfits.		
Salary.	Allowance for House-rent.	Salary of an Acting Minister, or Chargé d'Affaires.	Full.	Two-thirds.	One-half.		Salary.	Allowance for House-rent.	Salary of an Acting Minister, or Chargé d'Affaires.	Full.	Two-thirds.	One-half.
£.	£.	£.	£.	£.	£.	AMBASSADORS:	£.	£.	£.	£.	£.	£.
11,000	- -	- -	5,500	3,666	2,750	France - - - -	11,000	- -	- -	4,000	2,800	2,000
1,100	- -	6 a day	550	366	275	Secretary of Embassy -	1,100	- -	6 a day	400	280	200
11,000	1,000	- -	5,500	3,666	2,750	Russia - - - -	11,000	1,000	- -	4,000	2,800	2,000
1,100	- -	6 —	550	366	275	Secretary of Embassy -	1,100	- -	6 —	400	280	200
11,000	1,000	- -	5,500	3,666	2,750	Austria - - - -	9,000	900	- -	3,000	2,000	1,500
1,000	- -	6 —	500	333	250	Secretary of Embassy -	900	- -	5 —	300	200	150
11,000	1,300	- -	5,500	3,666	2,750	Netherlands - - -	8,000	800	- -	2,800	1,900	1,400
1,000	- -	6 —	500	333	250	Secretary of Embassy -	800	- -	5 —	300	200	150
8,000	800	- -	4,000	2,666	2,000	Portugal - - -	6,500	500	- -	2,500	1,700	1,250
800	- -	5 —	400	266	200	Secretary of Embassy -	700	- -	5 —	250	170	125
8,000	- -	- -	4,000	2,666	2,000	Turkey - - - -	7,000	- -	- -	2,600	1,800	1,300
1,000	- -	5 —	500	333	250	Secretary of Embassy -	800	- -	5 —	300	200	150
800	- -	- -	- -	- -	- -	Oriental Secretary - -	abolished.	—	—	—	—	—
						ENVOYS EXTRAORDINARY AND MINISTERS PLENIPOTENTIARY:						
7,500	500	- -	3,750	2,500	1,875	Spain - - - -	6,000	500	- -	2,000	1,400	1,000
600	- -	4 —	300	200	150	Secretary of Legation -	550	- -	4 —	200	140	100
5,500	500	- -	3,000	2,000	1,500	Prussia - - - -	5,000	500	- -	2,000	1,400	1,000
600	- -	4 —	300	200	150	Secretary of Legation -	550	- -	4 —	200	140	100
5,500	500	- -	2,750	1,833	1,375	United States of America	5,000	500	- -	2,000	1,400	1,000
550	- -	4 —	275	183	137	Secretary of Legation -	550	- -	4 —	200	140	100
5,500	500	- -	2,750	1,833	1,375	Two Sicilies - - -	4,500	400	- -	1,800	1,200	900
550	- -	4 —	275	183	137	Secretary of Legation -	500	- -	4 —	180	130	90
5,000	500	- -	2,500	1,666	1,250	Brazil - - - -	4,000	500	- -	1,600	1,100	800
550	- -	4 —	275	183	137	Secretary of Legation -	550	- -	4 —	200	140	100
						ENVOYS EXTRAORDINARY:						
4,500	400	- -	2,250	1,500	1,125	Sweden - - - -	3,600	400	- -	1,300	800	650
500	- -	3 —	250	166	125	Secretary of Legation -	500	- -	3 —	180	130	90
4,500	400	- -	2,250	1,500	1,125	Denmark - - -	3,600	400	- -	1,300	800	650
500	- -	3 —	250	166	125	Secretary of Legation -	500	- -	3 —	180	130	90
4,500	400	- -	2,250	1,500	1,125	Bavaria - - -	3,600	400	- -	1,300	800	650
500	- -	3 —	250	166	125	Secretary of Legation -	500	- -	3 —	180	130	90
4,500	400	- -	2,250	1,500	1,125	Sardinia - - -	3,600	400	- -	1,300	800	650
500	- -	3 —	250	166	125	Secretary of Legation -	500	- -	3 —	180	130	90
3,000	300	- -	1,500	1,000	750	Wurtemburg - - -	2,000	300	- -	800	550	400
500	- -	3 —	250	166	125	Secretary of Legation -	400	- -	2 —	150	100	75

SCALE OF 1830.						RANK and RESIDENCE.	SCALE FOR 1831.					
							Charged upon the Civil List.			Charged upon Civil Contingencies.		
Salary.	Allowance for House-rent.	Salary of an Acting Minister, or Chargé d'Affaires.	Scale of Outfits. Full.	Two-thirds.	One-half.		Salary.	Allowance for House-rent.	Salary of an Acting Minister, or Chargé d'Affaires.	Scale of Outfits. Full.	Two-thirds.	One-half.
£.	£.	£.	£.	£.	£.	MINISTERS PLENIPOTENTIARY AND MINISTERS RESIDENT.	£.	£.	£.	£.	£.	£.
2,600	300	- -	1,300	866	650	Saxony - - - -	2,000	300	- -	800	550	400
400	- -	2 a day	200	133	100	Secretary of Legation -	400	- -	2 a day	150	100	75
2,600	300	- -	1,300	866	650	Frankfort - - -	2,600	300	- -	1,000	700	500
400	- -	2 —	200	133	100	Secretary of Legation -	400	- -	3 —	150	100	75
3,600	300	- -	1,800	1,200	900	Tuscany - - -	2,000	300	- -	800	550	400
500	- -	3 —	250	166	125	Secretary of Legation -	400	- -	2 —	150	100	75
2,600	300	- -	1,300	866	650	Switzerland - - -	2,000	250	- -	800	550	400
400	- -	2 —	200	133	100	Secretary of Legation -	400	- -	2 —	150	100	75
2,600	300	- -	1,300	866	650	Greece - - - -	2,000	200	- -	800	550	400
—	—	2 —	- -	- -	- -	Secretary of Legation -	400	- -	2 —	150	100	75
5,000	500	- -	2,500	1,666	1,250	Mexico - - - -	3,600	400	- -	1,300	800	650
700	- -	5 —	350	233	175	Secretary of Legation -	600	- -	4 —	200	140	100
5,000	500	- -	2,500	1,666	1,250	Columbia - - -	3,600	400	- -	1,300	800	650
700	- -	5 —	350	233	175	Secretary of Legation -	600	- -	4 —	200	140	100
3,000	300	- -	1,500	1,000	750	Buenos Ayres - -	3,000	300	- -	1,100	750	550
550	- -	3 —	275	183	137	Secretary of Legation -	500	- -	3 —	180	130	90
						AGENT:						
1,000	- -	- -	- -	- -	- -	Albania - - - -	1,000	—	—	—	—	—
153,800	11,300	—	76,250	50,814	38,123		129,400	10,050	—	47,330	32,050	23,665

Scale of 1830 - - - - - - - - - - £. 165,100
Estimate for 1831 - - - - - - - - - 140,000

Diminution - - - £. 25,100

Foreign Office, October 25, 1830. (signed) *J. Backhouse.*

Appendix, No. 35.

STATEMENT of *John Backhouse*, Esq. to the Commissioners on Fees, &c., on the subject of Private Agencies in the Foreign Office.

Appendix, No. 35. Statement of *J. Backhouse*, Esq.

I CONSIDER the employment of clerks in the Foreign Office, as the private agents of British Ministers and Consuls abroad, to be an arrangement attended with conveniences, not only to the Ministers abroad, but especially to the business of the department at home.

Among the conveniences to the Ministers (which again connect themselves in some degree with those which result to the department also), I consider the facility of communication on minor matters of practice, regulations, precedents, and other details of office. The agents who are, generally speaking, clerks of old standing, are consulted by the Ministers, and receive suggestions from them on these and other points connected with their service under the department; many official applications to the Secretary of State which could not be granted, are thus anticipated and prevented, and much trouble and interruption, both to the Secretary of State and especially to the Under-Secretaries, both in correspondence and personal communications are thus avoided.

Among the duties of a private agent are those of receiving and transmitting to a Minister his private correspondence and other things of which he has need. A Minister expects that advantage should be taken of every occasion of a messenger coming to or passing through or near the residence where he is stationed, for sending to him, besides his private correspondence, various articles of necessity or convenience, which he has no other means of receiving safely or expeditiously; such as articles of stationery, packets of dimensions too large for the post, or packets of value which he would not trust to any other

FOREIGN DEPARTMENT.

Appendix, No. 35. Statement of *J. Backhouse*, Esq.

conveyance. In estimating the advantage which a Minister derives in these respects from having a Foreign-Office clerk as his private agent, it is necessary to bear in mind the irregularity and uncertainty of the periods of the despatch of those messengers, that they are almost always sent off at a late hour of the night, and sometimes upon a few hours' notice. To agents, strangers to the office, it would be necessary to send out notices on all such occasions; but it would often happen, that either in the hurry of business or owing to the hour of the night, or to the distance of the agents' residences, such notices could not be sent, or would arrive too late, to say nothing of the inexpediency, in many cases, of sending such notices to persons not belonging to the office or connected with the Government: but by the employment of a clerk as agent, all risk of missing a messenger is avoided, without the objection just alluded to, and without trouble or interruption to the business of the office.

I have already alluded to some of the conveniences resulting to the department, and especially to the Under-Secretaries, in the transaction of the business of the office, from the employment of clerks as private agents: but the advantage of the presence of the agents in the office is more peculiarly felt, when information is suddenly desired respecting an individual minister's private arrangements, his wants, his wishes, his direction, or his movements when he is absent on leave, and many other particulars which are known to the agent, and which are thus obtained at once without difficulty or delay; but which might otherwise not be obtained when immediately wanted, or not without correspondence or inconvenient delay.

The regulations now in force preclude any abuse in these agencies in pecuniary matters; and, from my own observation, I believe the discharge of the duties of them does not practically interfere with the official service of the clerks. The case might probably be different in other offices of Government, in which the time devoted by a clerk to the public service is regularly limited to fixed hours, at the expiration of which the clerk is entitled to close his service for the day: but such is not, and cannot be, the case in the Foreign Office. The general business of the department is of a nature to require that it should be completed off-hand, at whatever sacrifice of the time of the clerks; and their attendance, and especially that of the class usually employed as agents, is extended almost constantly beyond the ordinary hours established for official duty in every other department of Government, and often, and especially when messengers are to be despatched abroad, to an advanced period of the night. In this respect the Foreign Office differs essentially from every other department.

In answer to the inquiry of the Committee, whether there is not risk of communications, inconvenient to the public service, being made by the agents in their private correspondence with their employers, I have to state, that I do not apprehend such inconvenience. I am not aware that any instance of it has ever occurred. Much of the business of the department is of the most confidential nature; important state secrets are often unavoidably known to the clerks; and I believe that the same spirit of honourable fidelity to the confidence reposed in them, which preserves them from making improper disclosures in other quarters, would equally preserve them from the indiscretion of conveying to ministers abroad information which their experience in business would enable them to understand that the Secretary of State would desire should not be so communicated.

For all these reasons which have reference, almost exclusively, to the peculiar character and circumstances of the business of the Foreign Office, and to the manner in which the clerks are employed, and which, perhaps, may not be applicable to any other department under the Government, I believe the employment of the clerks of the Foreign Office as private agents to be free from any valid objection; and I should consider the abolition of the agencies to be inexpedient, as diminishing the conveniences for transacting the public business of the Foreign Office; whilst the substitution of agents, strangers to the Foreign Office and to its business, would deprive British Ministers abroad of some of the conveniences which they possess under the present system, and would be productive of additional trouble and occupation, especially to the department of the Under-Secretaries.

Foreign Office, 7 February 1837. (signed) *J. Backhouse.*

Appendix, No. 36.

STATEMENT of the Honourable *W. Fox Strangways*, Supplementary to that of Mr. Backhouse, on the subject of Private Agencies in the Foreign Office.

Appendix, No. 36. Statement of the Hon. *W. Fox Strangways.*

I WOULD add, from my own knowledge, acquired by long residence abroad in various diplomatic situations, that the present system of Foreign-office agencies affords many advantages which may not be apparent to those who have not been in the way of experiencing them. The system is not only of the greatest convenience to diplomatic servants abroad, but contributes in no small degree, though indirectly, to the good of the public service. In numberless instances, more easy to conceive than to specify, it prevents the persons

persons of all ranks and standing, employed abroad, from becoming strangers to the office under which they serve, and *vice versâ*, which is a defect that exists in some of the foreign diplomatic services. For this reason, I think it no trifling object to keep up that easy habitual intercourse and mutual understanding between the Foreign Office and its servants of all classes abroad which now exists; and, for want of which familiarity with the office to which they belong, I have seen various public agents of foreign powers grow careless, and little disposed to exert themselves for their governments. This applies more particularly to the more distant and minor posts of diplomacy, in which there is greater risk of being left unacquainted with the spirit of the Government at home. Much friendly caution and advice may be given by a Foreign-office agent to a Minister, Chargé d'Affaires, or Consul abroad, which it would not fall in the way of either Secretary of State or Under-Secretary to give; without such communications they may imperceptibly and involuntarily become, to a certain degree, estranged from the interests of their government, and ignorant how to serve it in the many cases which arise, for which they have no previous or precise instruction. No extra-official agent could supply the want of frequent informal communication with the Under-Secretaries.

If the Foreign-office agencies were abolished, what other class of persons would the Secretary of State choose or permit to become agents for the Ministers, &c., abroad? Who could fill their place with the same degree of utility? If the Ministers were obliged to name agents, not of the Foreign Office, one would appoint his lawyer, another his banker, some a merchant, others their friends or relations, unconnected with or hostile to Government, and over whom Government could have no control, who might have various interests, to serve which an apparent connection with the Foreign Office might not be indifferent.

Such persons too might sometimes abuse, for political or private purposes, that access to the interior of the Foreign Office which their character of agent would entitle them on all occasions to claim.

Over agents, chosen by diplomatic servants in their private capacity, the Foreign Office would have no command, though they must be in daily contact with it, and would be a continual interruption to the current business of the department. Even on their selection the Foreign Office could exercise no veto, however improper or inconvenient to it the choice might be.

It should be added, to obviate a misconception which it is probable may have arisen, that the system of agencies in the Foreign Office has not crept in of late years by any unauthorised latitude of custom; that it is in no way to be regarded as an abuse; on the contrary, the system is of long standing, and has been gradually ameliorated by various regulations; nor do I think a better plan could readily be devised for its purposes. It is managed by those who understand the business, and may be controlled at any moment by those who have full authority so to do; it suits the arrangements, both public and private, of the Foreign Office, at home and abroad; it is not objected to, by either the office or the persons for whose use and convenience it exists; and any other system which might be substituted for it, would run great risk of being directly, as well as indirectly, detrimental to the public service.

Foreign Office, 12 Feb. 1837. (signed) *W. F. Strangways.*

COLONIAL DEPARTMENT.

Appendix, No. 37. Return (A). of *G. L. Wilder*, Esq.

COLONIAL DEPARTMENT.

Appendix, No. 37. - - - - -

THE RETURN (A.) of *G. L. Wilder*, Esq., who holds the Office of Senior Clerk in the Department, of all Gratuity, Perquisite and Emolument demanded and taken by him in virtue of his said Office, and received by him, between the 1st January 1833 and the 31st December 1835, together with certain other Particulars relating thereto; which Return is made up to the 31st December 1835, the Year in which the Office was last held by him, and ended the 31st December 1835, together with certain other Particulars relating thereto;

	NATURE and DESCRIPTION of the Service done, or alleged to be done, for which each Fee, Gratuity, Perquisite, or Emolument was received.	RATE of Fee, Gratuity, Perquisite, or Emolument.	AMOUNT RECEIVED under each head of Fee, &c., in the under-mentioned Years. 1833.	1834.	1835.	TOTAL AMOUNT of each Fee, &c. received in the Three Years.
		£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
I.	On every warrant, commission or appointment to any office in the colonies under the Royal sign manual: Secretary of State's office - £. 7 13 6 Plantation department - - 2 2 –	9 15 6	418 19 6	320 5 6	147 9 –	886 14 –
I.	On every warrant nominating a member to a colonial council, under the Royal sign manual: Secretary of State's office - £. 7 13 6 Plantation department - - 8 8 –	16 1 6	64 6 –	80 7 6	80 7 6	225 1 –
II.	On letters patent under the great seal: The warrant to the Attorney-general to prepare the bill -	7 13 6				
II.	If a reference, 2 *l.* 2 *s.* 6 *d.* additional. If a revocation, 2 *l.* 15 *s.* ditto. If more than one name, 1 *l.* 7 *s.* 6 *d.* each name. If more than one office, 1 *l.* 7 *s.* 6 *d.* additional. The bill, if only one skin -	7 13 6				
II.	Every additional skin, 6 *l.* 7 *s.* 6 *d.* additional. If more than one name, 1 *l.* 7 *s.* 6 *d.* additional.		895 5 6	428 4 –	643 8 –	1,966 17 6
II.	On letters patent for the appointment of governors in the colonies, in addition to the above fees on the warrant and bill: Secretary of State's office - £. 53 15 – Gratuities, ditto - 6 6 – Plantation department - - 37 16 –	97 17 –				
II.	Instructions under the Royal sign manual - - - -	6 7 6				
II.	If a letter to the Treasury, 2 *l.* 2 *s.* 6 *d.* additional. If a letter to the Admiralty, 2 *l.* 2 *s.* 6 *d.* additional.					
III.	On every passport or certificate, signed by the Secretary or by one of the Under-Secretaries of State: Secretary - - - -	2 2 6	- -	2 2 6	15 18 –	18 – 6
III.	Under-Secretary - -	– 10 6				
	On military commissions for His Majesty's forces serving in the East Indies, &c. -	- - -	1,227 11 1	1,122 18 9	1,058 – 7	3,408 10 5
	TOTAL - - - £.		2,606 2 1	1,953 18 3	1,945 3 1	6,505 3 5

Downing-street,
19 November 1836.

COLONIAL DEPARTMENT.

- - - - - - Appendix, No. 37.

ment of the Secretary of State for the Colonies, containing a detailed Account of every Fee, showing the Amount actually received under each head of Fee, &c., in each of the Three Years namely,

From whom received.	Period when each Fee, &c. was first demanded and collected.	Under what Act of Parliament or other Authority each Fee, &c. was demanded.	Whether received for the use of the Officer, or of the Department, and if the latter, how appropriated.	Whether the Officer holds his Situation for Life, or during Pleasure.	OBSERVATIONS.
From the officer in whose name the warrant, commission or appointment is made out.	- - from the first establishment of the office of Secretary of State for War and Colonies in 1794.	- - immemorial usage, confirmed by Order in Council, 1795.	- carried to the Fee Fund of the Secretary of State's office, and appropriated to the payment of the salaries of the establishment.	For life	- the fees received in the offices of Secretary of State are divided between the three departments in equal proportions, and placed to the credit of the Fee Fund of each office, to be applied towards the payment of the salaries of the respective departments.
- from the officer or party for whose benefit the letters patent may be passed.	- ditto -	- ditto -	- ditto.		
From the person in whose name or for whose benefit the passport or certificate may be made out.	- ditto -	- ditto -	- ditto.		
From Mr. Coleman, of the War-office.	- ditto -	- ditto -	- ditto -	- -	- - for rate of military fees, *vide* War-office schedule of fees.
- - -	- - there is no expense incurred in the collection of these fees.				

(signed) *G. L. Wilder*,
Senior Clerk and Accountant.

COLONIAL DEPARTMENT.

Appendix, No. 38. Return (B.) of *G. L. Wilder*, Esq.

Appendix, No. 38. - - - - - - -

THE RETURN (B.) of *G. L. Wilder*, Esq., who holds the Office of Senior Clerk in the Department Perquisite and Emolument demanded and taken by him in virtue of his said Office, and ended the 31st December 1835, together with certain other Particulars relating thereto;

NATURE and DESCRIPTION of the Service done, or alleged to be done, for which each Fee, Gratuity, Perquisite or Emolument was received.	RATE of Fee, Gratuity, Perquisite or Emolument.	AMOUNT RECEIVED under each Head of Fee, &c., in the under-mentioned Years.			TOTAL AMOUNT of each Fee, &c., received in the Three Years.
		1833.	1834.	1835.	
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
On passing Letters Patent through the Patent, Privy Seal, Signet and Crown Offices.					
Appointment of governors, judicial courts and companies.	21 – –				
Ditto commissioners -	10 – –	110 5 –	99 15 –	99 15 –	309 15 –
Ditto colonial bishops, archdeacons and East India judges.	5 5 –				
TOTAL - - - £.		110 5 –	99 15 –	99 15 –	309 15 –

19 November 1836.

Appendix, No. 39. Return of Messrs. *Dodsworth* and *Cumberland*.

Appendix, No. 39. - - - - - - -

THE RETURN of *Thomas Dodsworth* and *Thomas Cumberland*, who hold the Office

I. Gratuity at Christmas from the Colonial Office. - - -	4 4 –	4 4 –	4 4 –	12 12 –
II. Fees on East India and colonial military commissions. - - -	39 16 6	36 13 –	34 12 –	111 1 6
III. One quire of Gazettes allowed, at 8 *d.* p' sheet. - - -	245 9 8	246 18 –	266 7 4	758 15 –
IV. From sale of old newspapers. - - -	36 – –	36 – –	36 – –	108 – –
V. Gratuities from private persons. - - -	49 16 –	30 – –	28 – –	107 16 –
TOTAL - - - £.	375 6 2	353 15 –	369 3 4	1,098 4 6

Colonial Office,
21 November 1836.

COLONIAL DEPARTMENT.

Appendix, No. 38. Return (B.) of *G. L. Wilder*, Esq.

- - - - - - - Appendix, No. 38.

of the Secretary of State for the Colonies, containing a detailed Account of every Fee, Gratuity, showing the Amount actually received under each Head of Fee, &c. in each of the Three Years namely,

From whom received.	Period when each Fee, &c. was first demanded and collected.	Under what Act of Parliament or other Authority each Fee, &c. was demanded.	Whether received for the use of the Officer, or of the Department, and if the latter, how appropriated.	Whether the Officer holds his Situation for Life, or during Pleasure.	OBSERVATIONS.
- - from the officer or party for whose benefit the letters patent may be passed.	- - from the first establishment of the office of Secretary of State.	- - immemorial usage.	- - appropriated to my own benefit.	life.	

(signed) *G. L. Wilder.*

Appendix, No. 39. Return of Messrs. *Dodsworth* and *Cumberland*.

- - - - - - - Appendix, No. 39.

of Office-keepers, in the Department of the Secretary of State for the Colonies.

Chief clerk -	- - from the first establishment of the office of Secretary of State.	- - Secretary of State.	- - for the use of the officers.	life.	
War-office -					
Gazette-office					
- - -					
- - -					

(signed) *Thos. Dodsworth.*
Thos. Cumberland.

PATENT OFFICE OF THE ATTORNEY AND SOLICITOR-GENERAL.

Appendix, No. 40. - - - - - - - -

THE RETURN of Sir *John Campbell*, Knight, who holds the Office of His Majesty's Attorney-general, containing said Office, and showing the Amount actually received under each head of Fee, &c. during the time he held

NATURE and DESCRIPTION of the Service done, or alleged to be done, for which each Fee, Gratuity, Perquisite or Emolument was received.	RATE of Fee, Gratuity, Perquisite or Emolument.	AMOUNT RECEIVED under each Head of Fee, &c. in the undermentioned Years.			TOTAL AMOUNT of each Fee, &c. received in the Two Years.
		1833.	1834.	1835.	
		£. s. d.	£. s. d.	£. s. d.	£. s. d.
In cases of Grants or Letters Patent which pass the Great Seal by writ of Privy Seal:	If the King's warrant be addressed to both the Attorney and Solicitor-general, the King's bill is signed by both, and a fee of 5*l.* for each skin is paid to each.	- - I was not appointed Attorney-general till 22d Feb. 1834.	60 - -	30 - -	90 - -
I. Approving, settling and signing the King's bill for His Majesty's signature, which is prepared in consequence of a warrant from the Crown, and contains the exact tenor of the intended grant as it is to be passed under the great seal.	Warrants from the King to prepare a bill for a charter are almost the only warrants that are addressed to both the Attorney & the Solicitor-general.				
	If the King's warrant be addressed to the Attorney-general only, the King's bill is signed by him only, and the fee of 5 *l.* for each skin is paid to him only.	- - -	10 - -	- - -	10 - -
	In creations of Peers, the King's warrants are addressed to the Attorney-general only, and his fee for each grant and each remainder is 20 *l.*	- - -	40 - -	80 - -	120 - -
	In creations of Baronets, the King's warrants are addressed to the Attorney-general only, and his fee for each grant and each remainder is 10 *l.*	- - -	70 - -	- - -	70 - -
	In creations of Knights, the King's warrants are addressed to the Attorney-general only, and his fee for each grant and each remainder is 5 *l.*	- - -	5 - -	5 - -	10 - -
	If the King's warrant be addressed to the Attorney or Solicitor-general, the King's bill may be signed by either of them, and a fee of 5 *l.* for each skin is divided between them.	- - -	632 10 -	590 - -	1,222 10 -
	Ordinary grants seldom exceed one skin in length.				
II. Reporting to His Majesty on the granting letters patent for inventions to parties applying for the same.	The fee is 3 *l.* 3 *s.** on each report.	- - -	343 7 -	207 18 -	551 5 -
III. Hearings and oppositions.	The fee is 2 *l.* 12 *s.* 6 *d.* upon each hearing or opposition.	- - -	91 17 6	42 - -	133 17 6
	TOTAL - - - £.	- - -	1,252 14 6	954 18 -	2,207 12 6

Temple, 25 Jan. 1837.

PATENT OFFICE OF THE ATTORNEY AND SOLICITOR-GENERAL.

- - - - - - - - Appendix, No. 40.

a detailed Account of every Fee, Gratuity, Perquisite and Emolument demanded and taken by him in virtue of his that Office in 1834 and 1835, together with certain other Particulars relating thereto; namely,

From whom received.	Period when each Fee, &c. was first demanded and collected.	Under what Act of Parliament or other Authority each Fee, &c. was demanded.	Whether received for the use of the Officer or of the Department; and if the latter, how appropriated.	Whether the Officer holds his Situation for Life or during Pleasure.	OBSERVATIONS.
- - from the department passing or the party soliciting the grant or letters patent.	- - the fees are conceived to be of very ancient date, but there are no materials in the office from which the period can be ascertained when each fee, &c. was first demanded and taken: the account books in the Patent-office being private documents, there are no means of referring back beyond the period of 35 years. They have not increased during that time.	Usage - -	- - for my own use.	during pleasure.	
- - from the party applying for letters patent.	- - I have no means of answering this, but I believe the amount has not varied for a very long period of years.	Usage - -	- - for my own use.		* Besides the 3*l.* 3*s.* payable to me, my clerk receives one guinea on each report. Any person may enter a caveat with my clerk against the grant of a patent for any particular invention, which caveat entitles the party entering it to notice in case of application for a patent by any other person on the same subject. The fee on entering caveats is 5*s.*; this is wholly the perquisite of the clerk. There were 258 caveats entered with him while I was in office in 1834, and 224 in 1835.

(signed) *J. Campbell.*

PATENT OFFICE.

Appendix, No. 41. Return of Sir *Robert Monsey Rolfe*, Knight.

Appendix, No. 41. - - - - -

THE RETURN of Sir *Robert Monsey Rolfe*, Knight, who holds the Office of His Majesty's demanded and taken by him in virtue of his said Office, and showing the Amount actually together with certain other Particulars relating thereto; namely,

NATURE and DESCRIPTION of the Service done, or alleged to be done, for which each Fee, Gratuity, Perquisite or Emolument was received.	RATE of Fee, Gratuity, Perquisite, or Emolument.	AMOUNT RECEIVED under each head of Fee, &c., in the under-mentioned Years.			TOTAL AMOUNT of each Fee, &c. received in the Three Years.
		1833.	1834.	1835.	
In cases of grants or letters patent which pass the Great Seal by writ of Privy Seal.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
I. Approving, settling and signing the King's bill for His Majesty's signature, which is prepared in consequence of a warrant from the Crown, and contains the exact tenor of the intended grant, as it is to be passed under the Great Seal.	5 - - for each skin.	- - -	100 - -	612 10 -	712 10 -
II. Reporting to His Majesty on the propriety of granting letters patent for inventions to parties applying for the same.	3 3 - each report, besides one guinea to my clerk.	- - -	66 3 -	201 12 -	267 15 -
III. Oppositions and hearings.	2 12 6 besides my clerk's fees.	- - -	47 5 -	31 10 -	78 15 -
IV. References from the Secretary of State, on charters, licenses in mortmain, &c.	variable -	- - -	- - -	42 - -	42 - -
TOTAL - - £.		- - -	213 8 -	887 12 -	1,101 - -

If the King's warrant be addressed to both the Attorney and Solicitor-General, the King's bill is signed by both, and a fee of 5 *l.* for each skin is paid to each.

Warrants from the King to prepare a bill for a charter, are almost the only warrants that are addressed to both the Attorney and Solicitor-General.

If the King's warrant be addressed to the Attorney or Solicitor-General, the King's bill may be signed by either of them, and a fee of 5 *l.* for each skin is divided between them.

24 January 1837.

- - - - - - Appendix, No. 41.

Solicitor-General, containing a detailed Account of every Fee, Gratuity, Perquisite and Emolument received under each head of Fee, &c., in each of the Three Years ended the 31st December 1835,

From whom received.	Period when each Fee, &c. was first demanded and collected.	Under what Act of Parliament or other Authority each Fee, &c. was demanded.	Whether received for the use of the Officer, or of the Department; and if the latter, how appropriated.	Whether the Officer holds his Situation for Life or during Pleasure.	Observations.
- from the department passing or the party soliciting the grant or letters patent.	- - the fees are conceived to be of very ancient date; but there are no materials in the office from which the period can be ascertained when each fee, &c. was first demanded and taken. The account-books in the Patent Office being private documents, there are no means of referring back beyond the period of 35 years; they have not increased during that time.	usage - -	- - for my own use.	- - during pleasure.	
- - from the party applying.	- - I have no means of answering this; but I believe the amount has not varied for a very long period of years.	usage - -	ditto.		
- - ditto.					

N. B.—Any person may enter a caveat with my clerk, against the grant of a patent for any particular invention, which caveat entitles him to notice from my clerk, in case of application for a patent by any other person on the same subject.

The fee, on entering a caveat, is 5 *s.*; this is wholly the perquisite of my clerk.

There were 43 caveats entered with him while I was in office in 1834, and 235 in 1835.

(signed) *R. M. Rolfe.*

PATENT OFFICE.

Appendix, No. 42. - - - - - - - -

THE RETURN of *Peregrine Dealtry*, Esq., who holds the Office of the Clerk of the Patents to His Majesty's demanded and taken by him in virtue of his said Office, and showing the Amount actually received under each relating thereto; and showing also the Particulars and Amount of the Expenses incurred in the said Office

NATURE and DESCRIPTION of the Service done, or alleged to be done, for which each Fee was received.	RATE OF FEE.	AMOUNT RECEIVED under each Head of Fee, in the undermentioned Years. 1833.	1834.	1835.	TOTAL AMOUNT of each Fee received in the Three Years.
By the Clerk of the Patents to the Attorney and Solicitor-general:		£. s. d.	£. s. d.	£. s. d.	£. s. d.
In cases of Grants or Letters Patent which pass the Great Seal by Writ of Privy Seal:					
On receipt of a warrant from the King to prepare a bill, to be signed by His Majesty, to pass the great seal, filing and entering in the office-books such warrant, and getting the same stamped with a 1 *l.* 10 *s.* stamp - -					
Attending at the Crown Office in Chancery, or at the Patent Office in Chancery (as the case may be), to ascertain the date of the last grant (if any), intended to be revoked (should the date of such last grant not be mentioned in the warrant) - - -	Each skin, 2 *l.* 7 *s.* 6 *d.*	577 2 6	800 7 6	862 2 6	2,239 12 6
I. Preparing the draft of the King's bill, which contains the exact tenor of the intended grant as it is to be passed under the great seal, and preparing a docket containing a short minute (addressed to His Majesty), of the nature of the grant - - - - -	In the case of a patent of invention extending to the colonies, an additional fee of 2/6.	3 7 6	4 17 6	5 10 -	13 15 -
Attending Mr. Attorney or Mr. Solicitor-general for their approbation and settlement of the King's bill, and for their signature thereto when engrossed, and transmitting the same to the Secretary of State's Office, or the Treasury (as the case may be), should the warrant have been received from either of those departments, in order that it may be forwarded for His Majesty's signature -	In the case of a similar patent to two or more grantees, an additional fee for each grantee of 2/6.	2 17 6	2 17 6	3 2 6	8 17 6
Should the King's warrant be directed to prepare a bill for a charter, additional services are required, such as attendances upon and correspondence with the parties or their agents, and the offices of the Secretary of State, Treasury or Privy Council, &c., obtaining any necessary alterations in the form of the charter, or of particular clauses, previously to the final approbation of the King's bill by Mr. Attorney and Mr. Solicitor-general, and for procuring both their signatures thereto.	- - an additional fee for each skin of 12/6.	33 - -	13 2 6	3 15 -	49 17 6
Should the King's warrant be directed to prepare a new grant, with some special clauses to be introduced which are not recited in the warrant, additional services are required in drawing the King's bill, setting out the special clauses.	- - according to the length or difficulty for each skin, one, two or three guineas.	34 13 -	7 7 -	15 15 -	57 15 -
But should the King's warrant be directed to prepare a grant of an ancient office, or the renewal of an ancient commission, or the exact tenor of the grant be set out in the warrant -	No additional fee for drawing. In creations of Peers, an additional fee for each grant and each remainder, of 5 *l.*	55 - -	15 - -	50 - -	120 - -
II. Preparing and engrossing two transcripts of the King's bill to be passed through the Signet and Privy Seal Offices, parchment for such transcripts, and getting the first skin of each transcript stamped with a 1 *l.* 10 *s.* stamp, and transmitting the same to the Signet and Privy Seal Offices - - -	First skin of each transcript, 13/9.	317 12 6	378 2 6	429 - -	1,124 15 -
	Every other skin, 12/9.	24 4 6	51 - -	49 14 6	124 19 -
Should the King's bill be directed to pass by immediate warrant, the transcripts are not prepared, but an indorsement is made on the King's bill to that effect.	Each bill, 2/ - -	- 4 -	1 10 -	1 - -	2 14 -
	TOTAL - - £.	1,048 1 6	1,274 4 6	1,419 19 6	3,742 5 6
By the Ingrossing Clerk:					
I. Ingrossing the King's bill for His Majesty's signature, parchment for same, and getting same stamped with a 1 *l.* 10 *s.* stamp - -	Each skin, 1 *l.* 1 *s.* -	266 14 -	347 13 -	378 - -	992 7 -
	In creations of baronets, for the 2d skin, 10/6 only.	- -	3 3 -	2 2 -	5 5 -
	TOTAL - - £.	266 14 -	350 16 -	380 2 -	997 12 -

PATENT OFFICE.

Appendix, No. 42.

Attorney and Solicitor-General, containing a detailed Account of every Fee, Gratuity, Perquisite and Emolument head of Fee, &c., in each of the Three Years ended the 31st December 1835, together with certain other Particulars during the same Period; namely,

From whom received.	Period when each Fee was first demanded and collected.	Under what Act of Parliament or other Authority each Fee was demanded.	Whether received for the Use of the Officer, or of the Department, and if the latter, how appropriated.	Whether the Officer holds his Situation for Life or during Pleasure.	OBSERVATIONS.
From the department passing, or the party soliciting, the grant or letters patent.	- - the fees are conceived to be of very ancient date; but there are no materials in the office from which the period can be ascertained when each fee, &c., was first demanded and taken; the account-books in the Patent Office being private documents, there are no means of referring back beyond the period of 35 years; they have not increased during that time.	Usage - -	- - for my own use.	- - the present officer and his family have held the office uninterruptedly for upwards of 35 years, under 16 successive Attorney-generals; it is reputed to be held by the officer *quam diu se bene gesserit*.	
same as above	same as above	usage - -	- - for the use of the ingrossing clerk.	- during the pleasure of the clerk of the patents.	- - the return comprises all fees which the clerk of the patents and the ingrossing clerk have been entitled to receive in the three years, but for various reasons they have remitted some; the clerk of the patents to the average amount of about 50 *l.* per annum, and the ingrossing clerk to the average amount of about 9 *l.* per annum.

PATENT OFFICE.

Appendix, No. 42. Return of *P. Dealtry*, Esq.

PARTICULARS and AMOUNT of EXPENSES incurred in the Office of the CLERK of the PATENTS to His Majesty's Attorney and Solicitor-General.

Nature and Description of each Expense.	Amount of each Head of Expense incurred in the under-mentioned Years.			Total Amount of each Expense incurred in the Three Years.
	1833.	1834.	1835.	
CLERK OF THE PATENTS:	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Clerk's salary	200 – –	200 – –	200 – –	600 – –
Rent of chambers in Lincoln's Inn including commons, &c., as a member of the inn	63 15 10	63 15 10	63 15 10	191 7 6
Land and assessed taxes, and parish rates	14 2 10	11 – 8	15 7 6	40 11 –
Laundress	9 19 9	11 17 4	11 13 5	33 10 6
Coals	4 15 –	5 3 9	6 19 –	16 17 9
Stationery	24 2 –	32 1 –	35 – –	91 3 –
Warrant book	– – –	– – –	1 11 6	1 11 6
Writing stationer	101 1 2	74 6 2	67 16 3	243 3 7
Incidental expenses, including Votes of the House of Commons; Painter and glazier; Staircase lamp, 1 *l.* 1 *s.* per annum; Coach hire, postages, and messengers; Usual gratuities to the coachmen of the Attorney and Solicitor-general, 1 *l.* per term; Christmas-boxes to servants of Lincoln's Inn	14 1 11	13 13 1	14 12 11	42 7 11
Usual gratuities to the clerks of the Attorney and Solicitor-general on their appointment, 5 guineas each	– – –	26 5 –	10 10 –	36 15 –
TOTAL £.	431 18 6	438 2 10	427 6 5	1,297 7 9
INGROSSING CLERK'S EXPENSES:				
Parchment	12 6 –	16 12 –	17 14 –	46 12 –
Incidental payments	6 – –	7 15 –	9 – –	22 15 –
TOTAL £.	18 6 –	24 7 –	26 14 –	69 7 –

(signed) *Peregrine Dealtry*,
Clerk of the Patents.

Rayr Holmes,
Ingrossing Clerk.

25 January 1837.

SIGNET OFFICE.

Appendix, No. 43.

THE RETURN of Sir *Brook Taylor*, who holds the Office of Chief Clerk, and *Thomas Bidwell*, Esq., who holds the Office of Deputy Clerk, in the Department of the Signet Office, containing a detailed Account of every Fee, Gratuity, Perquisite and Emolument demanded and taken by them in virtue of their said Offices, and showing the Amount actually received under each Head of Fee, &c., in each of the Three Years ended the 31 December 1835, together with certain other Particulars relating thereto; namely,

NATURE and DESCRIPTION of the Service done, or alleged to be done, for which each Fee, Gratuity, Perquisite or Emolument was received.	RATE of Fee, Gratuity, Perquisite or Emolument	AMOUNT RECEIVED under each Head of Fee, &c. in the under-mentioned Years. 1833.	1834.	1835.	TOTAL AMOUNT of each Fee, &c., received in the Three Years.	From whom received.	Period when each Fee, &c. was first demanded and collected.	Under what Act of Parliament or other Authority each Fee, &c. was demanded.	Whether received for the Use of the Officer, or of the Department; and if the latter, how appropriated.	Whether the Officer holds his Situation for Life, or during Pleasure.	OBSERVATIONS.
Chief Clerk, Sir Brook Taylor:		£. s. d.	£. s. d.	£. s. d.	£. s. d.						
The duties of the Chief Clerk of the Signet, performed either by himself or his deputy, are to prepare and pass Signet bills, and in certain cases both the King's bill and Signet bill, for creations, charters, commissions of several kinds, appointments to offices by patent, licences in mortmain, &c., denizations, inventions, archbishops, bishops, deans and all other church preferments in the gift of the Crown: to enter King's letters addressed to the Lord Lieutenant of Ireland on public business: to keep the various official books belonging to the office.	- - the rate of fee is stated in the annexed Table, which was presented to the House of Commons in 1832.	301 7 2	386 15 9	385 3 1	1,073 6 –	- - from the patentees or parties soliciting the instruments.	- - the fees, as they are now charged, have been in existence upwards of a century; but the precise period when first collected is not known.	- - immemorial usage and precedent; submitted to the Commissioners for Auditing the Public Accounts in 1807, and to the Finance Committee in 1828; considered to be sanctioned by the Acts 57 Geo. 3, c. 63, and 2 Will. 4, c. 49, for regulating the Office of Clerk of the Signet.	- - for the use of the officer.	- - by patent for life, with power to appoint a deputy.	The Signet Office is regulated by the Act 57 Geo. 3, c. 63, which enacts, that after the termination of the existing interests, the duties of the office shall be performed in person; that a fixed salary shall be received in lieu of fees, and the surplus fees and emoluments shall be carried to the account of the Consolidated Fund; and also by the Act 2 Will. 4, c. 49, which empowers the Lords of the Treasury to abolish any of the offices of Clerks of the Signet as vacancies occur, and that the fees and emoluments of the abolished offices shall also be carried to the account of the Consolidated Fund. These Acts are now in operation in the Signet Office, the fourth clerkship (the only one which has since become vacant) having been abolished, and the whole of the fees and emoluments of the same paid into the Exchequer on the public account. The remaining clerks and their deputies perform all the duties of the abolished office, without receiving any extra allowance for so doing. The Clerks of the Signet pay their own deputies, and also three-fourths of the whole expenses, of every description, connected with the establishment of the Signet Office.
Deputy Thomas Bidwell:											
The duties as above stated.											
Certain fees, averaging in amount from one to five guineas, according to the nature of the instrument, which, if the principal performed his duty in person, would be received by him, are allowed to the deputy as a remuneration for his services.	- ditto -	186 15 6	219 13 2	234 8 5	640 17 1	- - from the chief clerks.	- - -	- - -	- ditto -	- - during the pleasure of the principal.	
TOTAL - - - £.		488 2 8	606 8 11	619 11 6	1,714 3 1						

The fees are collected by the receivers, as part of the duties of their office, without any expense to the public.

5 December 1836.

(signed) *Thomas Bidwell*, Deputy.

SIGNET OFFICE.
Appendix, No. 43.
Return of
Sir *Brook Taylor* and *Thos. Bidwell*, Esq.

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A TABLE of the several Fees chargeable on Instruments which pass the Signet Office, with their Appropriation.

SIGNET OFFICE.	PROPORTION OF FEES PAYABLE TO EACH PERSON.									
	Sir Brook Taylor.	W. H. E. Bentinck.	John Gage.	Abolished Office of 4th Clerk, payable to the Consolidated Fund.	Thomas Bidwell.	Thomas Venables.	Thomas Venables.	Abolished Office of 4th Deputy, payable to the Consolidated Fund.	E. D. Jones, H. W. Sanders.
Creation:									
Knight Bachelor: £. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Grant - - 2 14 -	- 13 4	- 13 4	- 13 4	- 13 4	- - 2	- - 2	- - 2	- - 2	
Deputies' fee - 1 1 -	- -	- -	- -	- -	- 5 3	- 5 3	- 5 3	- 5 3	
Gratuity - 2 2 -	- -	- -	- -	- -	- 10 6	- 10 6	- 10 6	- 10 6	
Docquet - - 7 -	- -	- -	- -	- -	- -	- -	- -	- -	- 7 -
Receiver, &c. - - 10 6	- -	- -	- -	- -	- -	- -	- -	- -	- 10 6
£. 6 14 6									
Baronet:									
*Perpetuity - - 6 - -	1 - -	1 - -	1 - -	1 - -					
2d skin - - 1 13 6	- 8 4	- 8 4	- 8 4	- 8 4	- - -½	- - -½	- - -½	- - -½	
Deputies' fee - 1 1 -	- -	- -	- -	- -	- 5 3	- 5 3	- 5 3	- 5 3	
Gratuity - 2 2 -	- -	- -	- -	- -	- 10 6	- 10 6	- 10 6	- 10 6	
Docquet - - 7 -	- -	- -	- -	- -	- -	- -	- -	- -	- 7
Receiver, &c. - - 10 6	- -	- -	- -	- -	- -	- -	- -	- -	- 10 6
£. 11 14 -									
Baron:									
Perpetuity - - 6 - -	1 - -	1 - -	1 - -	1 - -					
Deputies' fee - 2 2 -	- -	- -	- -	- -	- 10 6	- 10 6	- 10 6	- 10 6	
Gratuity - 2 2 -	- -	- -	- -	- -	- 10 6	- 10 6	- 10 6	- 10 6	
Docquet - - 7 -	- -	- -	- -	- -	- -	- -	- -	- -	- 7 -
Receiver, &c. - 1 1 -	- -	- -	- -	- -	- -	- -	- -	- -	1 1 -
£. 11 12 -									
Viscount:									
Perpetuity - - 6 - -	1 - -	1 - -	1 - -	1 - -					
Deputies' fee - 3 3 -	- -	- -	- -	- -	- 15 9	- 15 9	- 15 9	- 15 9	
Gratuity - 3 3 -	- -	- -	- -	- -	- 15 9	- 15 9	- 15 9	- 15 9	
Docquet - - 7 -	- -	- -	- -	- -	- -	- -	- -	- -	- 7 -
Receiver, &c. - 1 1 -	- -	- -	- -	- -	- -	- -	- -	- -	1 1
£. 13 14 -									
Earl:									
Perpetuity - - 6 - -	1 - -	1 - -	1 - -	1 - -					
Deputies' fee - 3 3 -	- -	- -	- -	- -	- 15 9	- 15 9	- 15 9	- 15 9	
Gratuity - 3 3 -	- -	- -	- -	- -	- 15 9	- 15 9	- 15 9	- 15 9	
Docquet - - 7 -	- -	- -	- -	- -	- -	- -	- -	- -	- 7 -
Receiver, &c. - 1 1 -	- -	- -	- -	- -	- -	- -	- -	- -	1 1 -
£. 13 14 -									
Marquess:									
Perpetuity - - 12 - -	2 10 -	2 10 -	2 10 -	2 10 -					
Deputies' fee - 6 6 -	- -	- -	- -	- -	1 11 6	1 11 6	1 11 6	1 11 6	
Gratuity - 5 5 -	- -	- -	- -	- -	1 6 3	1 6 3	1 6 3	1 6 3	
Docquet - - 7 -	- -	- -	- -	- -	- -	- -	- -	- -	- 7 -
Receiver, &c. - 2 2 -	- -	- -	- -	- -	- -	- -	- -	- -	2 2 -
£. 26 - -									
Duke:									
Perpetuity - - 12 - -	2 10 -	2 10 -	2 10 -	2 10 -					
Deputies' fee - 6 6 -	- -	- -	- -	- -	1 11 6	1 11 6	1 11 6	1 11 6	
Gratuity - 6 6 -	- -	- -	- -	- -	1 11 6	1 11 6	1 11 6	1 11 6	
Docquet - - 7 -	- -	- -	- -	- -	- -	- -	- -	- -	- 7 -
Receiver, &c. - 3 3 -	- -	- -	- -	- -	- -	- -	- -	- -	3 3 -
£. 28 2 -									
Commission:									
Commission - - 2 14 -	- 13 4	- 13 4	- 13 4	- 13 4	- - 2	- - 2	- - 2	- - 2	
3 grants (after first) 7 10 -	1 17 6	1 17 6	1 17 6	1 17 6					
Additional name - 2 10 -	- 12 6	- 12 6	- 12 6	- 12 6					
Three salaries - - 2 - 6	- 10 -	- 10 -	- 10 -	- 10 -	- - 1½	- - 1½	- - 1½	- - 1½	
Revocation - - - 13 6	- 3 4	- 3 4	- 3 4	- 3 4	- - -½	- - -½	- - -½	- - -½	
Deputies' fee - 2 2 -	- -	- -	- -	- -	- 10 6	- 10 6	- 10 6	- 10 6	
Gratuity - 3 3 -	- -	- -	- -	- -	- 15 9	- 15 9	- 15 9	- 15 9	
Docquet - - 7 -	- -	- -	- -	- -	- -	- -	- -	- -	- 7 -
Receiver - - 1 1 -	- -	- -	- -	- -	- -	- -	- -	- -	1 1 -
£. 22 1 -									

* *Note.*—Out of every perpetuity 2 *l.* is paid to the Secretaries of State Fee Fund.

SIGNET OFFICE.		PROPORTION OF FEES PAYABLE TO EACH PERSON.																					
		Sir Brook Taylor.			W. H. E. Bentinck.			John Gage.			Abolished Office of 4th Clerk, payable to the Consolidated Fund.			Thomas Bidwell.			Thomas Venables.			Thomas Venables.			Abolished Office of 4th Deputy, payable to the Consolidated Fund.			E. D. Jones, H. W. Sanders.		
	£. s. d.	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.
Charter:																												
Perpetuity	6 – –	1	–	–	1	–	–	1	–	–	1	–	–															
7 names (after first)	17 10 –	4	7	6	4	7	6	4	7	6	4	7	6															
7 grants (ditto)	17 10 –	4	7	6	4	7	6	4	7	6	4	7	6															
Additional skin	1 13 6	–	8	4	–	8	4	–	8	4	–	8	4	–	–	–½	–	–	–½	–	–	–½	–	–	–½			
Deputies' fee	4 4 –	–	–		–	–		–	–		–	–		1	1	–	1	1	–	1	1	–	1	1	–			
Gratuity	5 5 –	–	–		–	–		–	–		–	–		1	6	3	1	6	3	1	6	3	1	6	3			
Docquet	– 7 –	–	–		–	–		–	–		–	–		–	–		–	–		–	–		–	–		–	7	–
Receiver, &c.	2 2 –	–	–		–	–		–	–		–	–		–	–		–	–		–	–		–	–		2	2	–
	£. 54 11 6																											
Appointment to an Office:																												
Office	2 14 –	–	13	4	–	13	4	–	13	4	–	13	4	–	–	2	–	–	2	–	–	2	–	–	2			
1 salary	– 13 6	–	3	4	–	3	4	–	3	4	–	3	4	–	–	–½	–	–	–½	–	–	–½	–	–	–½			
Revocation	– 13 6	–	3	4	–	3	4	–	3	4	–	3	4	–	–	–½	–	–	–½	–	–	–½	–	–	–½			
Deputies' fee	1 1 –	–	–		–	–		–	–		–	–		–	5	3	–	5	3	–	5	3	–	5	3			
Gratuity	2 2 –	–	–		–	–		–	–		–	–		–	10	6	–	10	6	–	10	6	–	10	6			
Docquet	– 7 –	–	–		–	–		–	–		–	–		–	–		–	–		–	–		–	–		–	7	–
Receiver, &c.	– 10 6	–	–		–	–		–	–		–	–		–	–		–	–		–	–		–	–		–	10	6
	£. 8 1 6																											
Denization:																												
Grant	2 14 –	–	13	4	–	13	4	–	13	4	–	13	4	–	–	2	–	–	2	–	–	2	–	–	2			
2 names (after first)	5 – –	1	5	–	1	5	–	1	5	–	1	5	–															
Deputies' fee	1 1 –	–	–		–	–		–	–		–	–		–	5	3	–	5	3	–	5	3	–	5	3			
Gratuity	2 2 –	–	–		–	–		–	–		–	–		–	10	6	–	10	6	–	10	6	–	10	6			
Docquet	– 7 –	–	–		–	–		–	–		–	–		–	–		–	–		–	–		–	–		–	7	–
Receiver, &c.	– 10 6	–	–		–	–		–	–		–	–		–	–		–	–		–	–		–	–		–	10	6
	£. 11 14 6																											
Invention:																												
Grant	2 14 –	–	13	4	–	13	4	–	13	4	–	13	4	–	–	2	–	–	2	–	–	2	–	–	2			
Colonies	– 13 6	–	3	4	–	3	4	–	3	4	–	3	4	–	–	–½	–	–	–½	–	–	–½	–	–	–½			
Gratuity	1 1 –	–	–		–	–		–	–		–	–		–	5	3	–	5	3	–	5	3	–	5	3			
Docquet	– 7 –	–	–		–	–		–	–		–	–		–	–		–	–		–	–		–	–		–	7	–
Receiver, &c.	– 5 –	–	–		–	–		–	–		–	–		–	–		–	–		–	–		–	–		–	5	–
	£. 5 – 6																											
Licences in Mortmain, &c.:																												
2 perpetuities	12 – –	2	10	–	2	10	–	2	10	–	2	10	–															
Deputies' fee	2 2 –	–	–		–	–		–	–		–	–		–	10	6	–	10	6	–	10	6	–	10	6			
Gratuity	2 2 –	–	–		–	–		–	–		–	–		–	10	6	–	10	6	–	10	6	–	10	6			
Docquet	– 7 –	–	–		–	–		–	–		–	–		–	–		–	–		–	–		–	–		–	7	–
Receiver, &c.	1 1 –	–	–		–	–		–	–		–	–		–	–		–	–		–	–		–	–		1	1	–
	£. 17 12 –																											
Annuity:																												
Grant	2 14 –	–	13	4	–	13	4	–	13	4	–	13	4	–	–	2	–	–	2	–	–	2	–	–	2			
Additional fee	– 13 6	–	3	4	–	3	4	–	3	4	–	3	4	–	–	–½	–	–	–½	–	–	–½	–	–	–½			
Deputies' fee	1 1 –	–	–		–	–		–	–		–	–		–	5	3	–	5	3	–	5	3	–	5	3			
Gratuity	2 2 –	–	–		–	–		–	–		–	–		–	10	6	–	10	6	–	10	6	–	10	6			
Docquet	– 7 –	–	–		–	–		–	–		–	–		–	–		–	–		–	–		–	–		–	7	–
Receiver, &c.	– 10 6	–	–		–	–		–	–		–	–		–	–		–	–		–	–		–	–		–	10	6
	£. 7 8 –																											
Allowance Warrant:																												
Grant	2 14 –	–	13	4	–	13	4	–	13	4	–	13	4	–	–	2	–	–	2	–	–	2	–	–	2			
Drawing bill	2 – –	–	10	–	–	10	–	–	10	–	–	10	–															
Gratuity	1 1 –	–	–		–	–		–	–		–	–		–	5	3	–	5	3	–	5	3	–	5	3			
Docquet	– 7 –	–	–		–	–		–	–		–	–		–	–		–	–		–	–		–	–		–	7	–
Receiver, &c.	– 5 –	–	–		–	–		–	–		–	–		–	–		–	–		–	–		–	–		–	5	–
	£. 6 7 –																											
Church Appointments:																												
Archbishop:																												
Congé d'Elire:																												
Drawing bill	2 – –	–	10	–	–	10	–	–	10	–	–	10	–															
Grant	9 8 –	2	7	–	2	7	–	2	7	–	2	7	–															
Letter recommendatory	4 – –	1	–	–	1	–	–	1	–	–	1	–	–															
Gratuity	2 2 –	–	–		–	–		–	–		–	–		–	10	6	–	10	6	–	10	6	–	10	6			
Docquet	– 7 –	–	–		–	–		–	–		–	–		–	–		–	–		–	–		–	–		–	7	–
Receiver, &c.	1 1 –	–	–		–	–		–	–		–	–		–	–		–	–		–	–		–	–		1	1	–
	£. 18 18 –																											

SIGNET OFFICE.	PROPORTION OF FEES PAYABLE TO EACH PERSON.								
Church Appointments—*continued.*	Sir Brook Taylor.	W. H. E. Bentinck.	John Gage.	Abolished Office of 4th Clerk, payable to the Consolidated Fund.	Thomas Bidwell.	Thomas Venables.	Thomas Venables.	Abolished Office of 4th Deputy, payable to the Consolidated Fund.	E. D. Jones, H. W. Sanders.
Archbishop:									
Royal Assent: £. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Drawing bill - 2 - -	- 10 -	- 10 -	- 10 -	- 10 -					
Grant - - - 9 8 -	2 7 -	2 7 -	2 7 -	2 7 -					
Oath of homage - 2 - -	- -	- -	- -	- -	- 10 -	- 10 -	- 10 -	- 10 -	
Gratuity - - 2 2 -	- -	- -	- -	- -	- 10 6	- 10 6	- 10 6	- 10 6	
Docquet - - - 7 -	- -	- -	- -	- -	- -	- -	- -	- -	- 7 -
Receiver, &c. - 1 1 -	- -	- -	- -	- -	- -	- -	- -	- -	1 1 -
£. 16 18 -									
Restitution of Temporalities:									
Drawing bill - - 2 - -	- 10 -	- 10 -	- 10 -	- 10 -					
Grant - - - 9 8 -	2 7 -	2 7 -	2 7 -	- 7 -					
Gratuity - - 2 2 -	- -	- -	- -	- -	- 10 6	- 10 6	- 10 6	- 10 6	
Docquet - - - 7 -	- -	- -	- -	- -	- -	- -	- -	- -	- 7 -
Receiver, &c. - 1 1 -	- -	- -	- -	- -	- -	- -	- -	- -	1 1 -
£. 14 18 -									
Bishop:									
Congé d'Elire:									
Drawing bill - - 1 - -	- 5 -	- 5 -	- 5 -	- 5 -					
Grant - - - 4 14 -	1 3 4	1 3 4	1 3 4	1 3 4	- - 2	- - 2	- - 2	- - 2	
Letter recommendatory - - - 2 - -	- 10 -	- 10 -	- 10 -	- 10 -					
Gratuity - - 1 1 -	- -	- -	- -	- -	- 5 3	- 5 3	- 5 3	- 5 3	
Docquet - - - 7 -	- -	- -	- -	- -	- -	- -	- -	- -	- 7 -
Receiver, &c. - - 10 6	- -	- -	- -	- -	- -	- -	- -	- -	- 10 6
£. 9 2 6									
Royal Assent:									
Drawing bill - - 1 - -	- 5 -	- 5 -	- 5 -	- 5 -					
Grant - - - 4 14 -	1 3 4	1 3 4	1 3 4	1 3 4	- - 2	- - 2	- - 2	- - 2	
Oath of homage - 1 - -	- -	- -	- -	- -	- 5 -	- 5 -	- 5 -	- 5 -	
Gratuity - - 1 1 -	- -	- -	- -	- -	- 5 3	- 5 3	- 5 3	- 5 3	
Docquet - - - 7 -	- -	- -	- -	- -	- -	- -	- -	- -	- 7 -
Receiver, &c. - - 10 6	- -	- -	- -	- -	- -	- -	- -	- -	- 10 6
£. 8 12 6									
Restitution of Temporalities:									
Drawing bill - - 1 - -	- 5 -	- 5 -	- 5 -	- 5 -					
Grant - - - 4 14 -	1 3 4	1 3 4	1 3 4	1 3 4	- - 2	- - 2	- - 2	- - 2	
Gratuity - - 1 1 -	- -	- -	- -	- -	- 5 3	- 5 3	- 5 3	- 5 3	
Docquet - - - 7 -	- -	- -	- -	- -	- -	- -	- -	- -	- 7 -
Receiver, &c. - - 10 6	- -	- -	- -	- -	- -	- -	- -	- -	- 10 6
£. 7 12 6									
Presentation, Prebendary, Deanery:									
Drawing bill - - 2 - -	- 10 -	- 10 -	- 10 -	- 10 -					
Grant - - - 2 14 -	- 13 4	- 13 4	- 13 4	- 13 4	- - 2	- - 2	- - 2	- - 2	
Gratuity - - 1 1 -	- -	- -	- -	- -	- 5 3	- 5 3	- 5 3	- 5 3	
Docquet - - - 7 -	- -	- -	- -	- -	- -	- -	- -	- -	- 7 -
Receiver - - - 10 6	- -	- -	- -	- -	- -	- -	- -	- -	- 10 6
£. 6 12 6									
Extra dispatch (if required by the parties) - - £. 1 11 6									
The King's Irish Letters:									
Appointing an archbishop - - 6 6 -	1 1 -	1 1 -	1 1 -	1 1 -	- 10 6	- 10 6	- 10 6	- 10 6	
Appointing a bishop 3 3 -	- 10 6	- 10 6	- 10 6	- 10 6	- 5 3	- 5 3	- 5 3	- 5 3	
Creating duke or marquess - 6 6 -	1 1 -	1 1 -	1 1 -	1 1 -	- 10 6	- 10 6	- 10 6	- 10 6	
— earl - - 3 3 -	- 10 6	- 10 6	- 10 6	- 10 6	- 5 3	- 5 3	- 5 3	- 5 3	
— viscount - 3 3 -	- 10 6	- 10 6	- 10 6	- 10 6	- 5 3	- 5 3	- 5 3	- 5 3	Nil.
— baron - 3 3 -	- 10 6	- 10 6	- 10 6	- 10 6	- 5 3	- 5 3	- 5 3	- 5 3	
Every other letter containing one sheet - 1 11 6	- 5 3	- 5 3	- 5 3	- 5 3	- 2 7½	- 2 7½	- 2 7½	- 2 7½	
Every additional sheet 1 11 6	- 5 3	- 5 3	- 5 3	- 5 3	- 2 7½	- 2 7½	- 2 7½	- 2 7½	

Appendix, No. 44.

THE RETURN of *William Harry Edward Bentinck*, Esq., who holds the Office of Chief Clerk, and *Thomas Venables*, Esq., who holds the Office of Deputy Clerk in the Department of the Signet Office, containing a detailed Account of every Fee, Gratuity, Perquisite and Emolument demanded and taken by them in virtue of their said Offices, and showing the Amount actually received under each head of Fee, &c. in each of the Three Years ended the 31 December 1835, together with certain other Particulars relating thereto; namely,

NATURE and DESCRIPTION of the Service done, or alleged to be done, for which each Fee, Gratuity, Perquisite or Emolument was received.	RATE of Fee, Gratuity, Perquisite or Emolument.	AMOUNT RECEIVED under each head of Fee, &c. in the under-mentioned Years. 1833.	1834.	1835.	TOTAL AMOUNT of each Fee, &c., received in the Three Years.	From whom received.	Period when each Fee, &c. was first demanded and collected.	Under what Act of Parliament or other Authority each Fee, &c. was demanded.	Whether received for the Use of the Officer, or of the Department, and if the latter, how appropriated.	Whether the Officer holds his Situation for Life, or during Pleasure.	OBSERVATIONS.
Chief Clerk, W. H. E. Bentinck:		£. s. d.	£. s. d.	£. s. d.	£. s. d.						
The duties of the Chief Clerk of the Signet, performed either by himself or his deputy, are to prepare and pass Signet bills, and in certain cases both the King's bill and Signet bill, for creations, charters, commissions of several kinds, appointments to offices by patent, licences in mortmain, &c., denizations, inventions, archbishops, bishops, deans and all other church preferments in the gift of the Crown: to enter the King's letters addressed to the Lord Lieutenant of Ireland on public business: to keep the various official books belonging to the office.	- - the rate of fee is stated in the annexed Table, which was presented to the House of Commons in 1832, *see* p. 136.	301 7 2	386 15 9	385 3 1	1,073 6 –	- - from the patentees or parties soliciting the instruments.	- - the fees, as they are now charged, have been in existence upwards of a century; but the precise period when first collected is not known.	- - immemorial usage and precedent; submitted to the Commissioners for Auditing the Public Accounts in 1807, and to the Finance Committee in 1828; considered to be sanctioned by the Acts 57 Geo. 3, c. 63, and 2 Will. 4, c. 49, for regulating the offices of Clerks of the Signet.	- - for the use of the officer.	- - by patent for life, with power to appoint a deputy.	The Signet Office is regulated by the Act 57 Geo. 3, c. 63, which enacts, that after the termination of the existing interests, the duties of the office shall be performed in person: that a fixed salary shall be received in lieu of fees, and that the surplus fees and emoluments shall be carried to the account of the Consolidated Fund: and also by the Act 2 Will. 4, c. 49, which empowers the Lords of the Treasury to abolish any of the offices of the Clerks of the Signet as vacancies occur, and that the fees and emoluments of the abolished offices shall also be carried to the account of the Consolidated Fund. These Acts are now in operation in the Signet Office, the fourth clerkship (the only one which has since become vacant) having been abolished, and the whole of the fees and emoluments of the same paid into the Exchequer on the public account. The remaining clerks and their deputies perform all the duties of the abolished office, without receiving any extra allowance for so doing. The Clerks of the Signet pay their own deputies, and also three-fourths of the whole expenses, of every description, connected with the establishment of the Signet Office.
Deputy Thomas Venables:											
The duties as above stated.											
Certain fees, averaging in amount from one to five guineas, according to the nature of the instrument, which, if the principal performed his duty in person, would be received by him, are allowed to the deputy as a remuneration for his services.	- ditto -	186 15 6	219 13 2	234 8 5	640 17 1	- - from the chief clerks.	- - -	- - -	- ditto -	- - during pleasure of the principal.	
TOTAL - - - £.		488 2 8	606 8 11	619 11 6	1,714 3 1						

The fees are collected by the receivers, as part of the duties of their office, without any expense to the public.

5 December 1836.

(signed) *Thomas Venables*, Deputy.

SIGNET OFFICE.
Appendix, No. 44.
Return of
W. H. E. Bentinck and *T. Venables*, Esqrs.

SIGNET OFFICE.

Appendix, No. 45. Return of *John Gage* and *Thomas Venables*, Esqrs.

Appendix, No. 45. - - - - -

THE RETURN of *J. Gage*, Esq., who holds the Office of Chief Clerk, and *Thos. Venables*, Esq., who Account of every Fee, Gratuity, Perquisite and Emolument demanded and taken by them in in each of the Three Years ended the 31st December 1835, together with certain other Parti-

NATURE and DESCRIPTION of the Service done, or alleged to be done, for which each Fee, Gratuity, Perquisite or Emolument was received.	RATE of Fee, Gratuity, Perquisite, or Emolument.	AMOUNT RECEIVED under each Head of Fee, &c., in the under-mentioned Years.			TOTAL AMOUNT of each Fee, &c., received in the Three Years.
		1833.	1834.	1835.	
Chief Clerk, John Gage:		£. s. d.	£. s. d.	£. s. d.	£. s. d.
The duties of the Chief Clerk of the Signet, performed either by himself or his deputy, are, to prepare and pass Signet bills, and in certain cases, both the King's bill and Signet bill for creations, charters, commissions of several kinds, appointments to offices by patent, licenses in mortmain, &c., denizations, inventions, archbishops, bishops, deans, and all other church preferments in the gift of the Crown; to enter the King's letters addressed to the Lord Lieutenant of Ireland on public business; to keep the various official books belonging to the office.	- - the rate of fee is stated in the annex-Table, which was presented to the House of Commons in 1832, *see* p. 136.	301 7 2	386 15 9	385 3 1	1,073 6 -
Deputy Thomas Venables:					
The duties, as above stated. Certain fees, averaging in amount from one to five guineas, according to the nature of the instrument, which, if the principal performed his duty in person, would be received by him, are allowed to the deputy as a remuneration for his services.	- ditto -	186 15 6	219 13 2	234 8 5	640 17 1
TOTAL - - - £.		488 2 8	606 8 11	619 11 6	1,714 3 1

The fees are collected by the receivers, as part of the duties of their

5 December 1836.

- - - - - - Appendix, No. 45.

holds the Office of Deputy Clerk, in the Department of the Signet Office, containing a detailed virtue of their said Offices, and showing the Amount actually received under each head of Fee, &c. culars relating thereto; namely,

From whom received.	Period when each Fee, &c. was first demanded and collected.	Under what Act of Parliament or other Authority each Fee, &c. was demanded.	Whether received for the use of the Officer, or of the Department; and if the latter, how appropriated.	Whether the Officer holds his Situation for Life, or during Pleasure.	OBSERVATIONS.
- - from the patentees, or parties soliciting the instruments.	- - the fees, as they are now charged, have been in existence upwards of a century; but the precise period when first collected is not known.	- - immemorial usage and precedent. Submitted to the commissioners for auditing the public accounts in 1807, and to the Finance Committee in 1828; considered to be sanctioned by the Acts 57 Geo. 3, c. 63, and 2 Will. 4, c. 49, for regulating the office of Clerks of the Signet.	- - for the use of the officer.	- by patent for life, with power to appoint a deputy.	- - the Signet Office is regulated by the Act 57 Geo. 3, c. 63, which enacts, that after the termination of the existing interests, the duties of the office shall be performed in person, that a fixed salary shall be received in lieu of fees, and that the surplus fees and emoluments shall be carried to the account of the Consolidated Fund. And, also, by the Act 2 Will. 4, c. 49, which empowers the Lords of the Treasury to abolish any of the offices of the clerks of the signet, as vacancies occur; and that the fees and emoluments of the abolished offices shall also be carried to the account of the Consolidated Fund. These Acts are now in operation in the Signet Office, the fourth clerkship (the only one which has since become vacant) having been abolished, and the whole of the fees and emoluments of the same paid into the Exchequer on the public account.
- - from the chief clerks.	- - - -	- - - -	- ditto -	- during pleasure of the principal.	The remaining clerks and their deputies perform all the duties of the abolished office without receiving any extra allowance for so doing. The clerks of the signet pay their own deputies, and also three-fourths of the whole expenses of every description connected with the establishment of the Signet Office.

office, without any expense to the public.

(signed) *Thomas Venables*, Deputy.

Appendix, No. 46.

THE RETURN of Messrs. *Edward D. Jones* and *Henry W. Sanders*, who hold the Office of Receivers of Fees and Record Keepers in the Department of the Signet Office, containing a detailed Account of every Fee, Gratuity, Perquisite and Emolument demanded and taken by them in virtue of their said Offices, and showing the Amount actually received under each head of Fee, &c., in each of the Three Years ended the 31st December 1835, together with certain other Particulars relating thereto; namely,

NATURE and DESCRIPTION of the Service done, or alleged to be done, for which each Fee, Gratuity, Perquisite or Emolument was received.	RATE of Fee, Gratuity, Perquisite or Emolument.	AMOUNT RECEIVED under each head of Fee, &c., in the undermentioned Years.			TOTAL AMOUNT of each Fee, &c., received in the Three Years.	From whom received.	Period when each Fee, &c., was first demanded and collected.	Under what Act of Parliament or other Authority each Fee, &c., was demanded.	Whether received for the Use of the Officer, or of the Department, and if the latter, how appropriated.	Whether the Officer holds his Situation for Life, or during Pleasure.	OBSERVATIONS.
		1833.	1834.	1835.							
		£. s. d.	£. s. d.	£. s. d.	£. s. d.						
The duties of the Receiver of the Fees and Record Keepers consist in the collection and accounting for all Fees accruing on instruments which pass the Signet Office; in the custody of all the books, papers and records of the office; and generally in assisting the clerks and their deputies in the business of the department.	- - a fee averaging from 12*s.* to two guineas on each instrument, in proportion to its length and magnitude. *See* Table at page 136.	342 9 –	398 17 –	436 15 –	1,178 1 –	- - from the patentees or parties soliciting the instruments.	- - the fees, as they are now charged, have been in existence, it is supposed, about a century; but the precise period when first collected is not known.	- - immemorial usage and precedent; submitted to the Commissioners for auditing the Public Accounts in 1807, and to the Finance Committee in 1828; considered to be sanctioned by the Acts 57 Geo. 3, c. 63, and 2 Wm. 4, c. 49, for regulating the office of Clerk of the Signet.	- - for the use of the officer.	- - during good behaviour.	
TOTAL - - £.		342 9 –	398 17 –	436 15 –	1,178 1 –						

The fees are collected by the receivers, as part of the duties of their office, without any expense to the public.

5 December 1836.

(signed) *Edward D. Jones.*
H. W. Sanders.

SIGNET OFFICE.

Appendix, No. 47. Amount of Fees received and Expenses.

Appendix, No. 47.

RETURN of the Amount of Fees received on the several Classes of Instruments which passed the Signet Office in the Years 1833, 1834 and 1835, showing also the Expenses.

DESCRIPTION of INSTRUMENT.	1833.	1834.	1835.	TOTAL received in Three Years.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
I. Commissions	398 19 –	433 6 –	568 8 –	1,400 13 –
II. Appointments	196 18 –	351 8 6	374 8 6	922 15 –
II. Church Appointments	46 – 6	56 10 6	77 12 –	180 3 –
III. Charters	83 12 6	425 3 –	180 10 6	689 6 –
IV. Creations	162 14 –	113 9 6	184 14 6	460 18 –
V. Denizations	73 1 6	64 18 –	38 17 6	176 17 –
VI. Inventions	928 5 6	1,062 5 6	1,185 11 –	3,176 2 –
VII. Licenses in Mortmain, &c.	71 19 –	63 11 –	84 3 6	219 13 6
VII. Miscellaneous: Revocation of two patents, grant to Trinity College, Cambridge, to alter their statutes, copies of records.	1 – –	– – –	20 – 6	21 – 6
VIII. Allowance warrants and annuities.	14 3 –	27 8 6	7 8 –	48 19 6
IX. Irish letters (*See* annexed Paper (A.)	140 3 –	182 14 –	148 1 –	470 18 –
X. Fees for extra dispatch	121 5 6	151 4 –	173 5 –	445 14 6
	2,238 1 6	2,931 18 6	3,043 – –	8,213 – –
Deduct expenses as stated beneath.	185 13 3	152 8 5	166 9 –	504 10 8
£.	2,052 8 3	2,779 10 1	2,876 11 –	7,708 9 4

EXPENSES.

	1833.	1834.	1835.	TOTAL.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Fees to the Secretaries of State, Home and Foreign Departments, their chief clerks and chamber-keepers.	59 14 8	72 – –	80 18 –	222 12 8
Stationery, books, firing, necessary woman and incidental expenses..	125 18 7	80 8 5	85 11 –	291 18 –
£.	185 13 3	152 8 5	166 9 –	504 10 8

— (A.) —

STATEMENT of Fees received on the several Classes of Instruments called Irish Letters, in the Years 1833, 1834 and 1835.

DESCRIPTION OF INSTRUMENT.	1833.	1834.	1835.
	£. s. d.	£. s. d.	£. s. d.
Inventions	75 12 –	124 8 6	113 8 –
Appointments to offices	21 14 2	51 19 6	25 4 –
Creations and titles of honour	14 9 10	4 14 6	7 17 6
Grants of escheated property	4 14 6	—	—
Miscellaneous: Licenses to change names, charters, warrant to alter statutes Trinity College.	23 12 6	1 11 6	1 11 6
£.	140 3 –	182 14 –	148 1 –

Appendix, No. 48.

THE RETURN of *Ralph Eden*, Esq., who holds the Office of Patent Clerk, Keeper of the Records and Receiver of the Fees in the Department of the Privy Seal, containing a detailed Account of every Fee, Gratuity, Perquisite, and Emolument demanded and taken by him in virtue of his said Office, and showing the Amount actually received under each head of Fee, &c., in each of the Three Years ended the 31st December 1835, together with certain other Particulars relating thereto; namely,

NATURE and DESCRIPTION of the Service done, or alleged to be done, for which each Fee, Gratuity, Perquisite or Emolument was received.	RATE of Fee, Gratuity, Perquisite or Emolument.	AMOUNT RECEIVED under each head of Fee, &c., in the under-mentioned Years. 1833. £. s. d.	1834. £. s. d.	1835. £. s. d.	TOTAL AMOUNT of each Fee, &c., received in the Three Years. £. s. d.	From whom received.	Period when each Fee, &c., was first demanded and collected.	Under what Act of Parliament or other Authority each Fee, &c., was demanded.	Whether received for the use of the Officer, or of the Department; and if the latter, how appropriated.	Whether the Officer holds his Situation for Life, or during Pleasure.	OBSERVATIONS.
I. Commissions	*See* annexed Return, marked (A).	412 15 –	345 14 6	643 19 –	1,402 8 6	The patentee or party soliciting the several instruments.	-- from time immemorial. The first record to be met with in this office respecting the charging of fees and their distribution, is contained in an office-book of the year 1717, in which there is a scale of fees, dated in May 1716, which appears to have been sanctioned by the Privy Council at that period. In that scale (with very trifling exceptions) the fees were charged as at present; how they were charged prior to that time there are no records to show. The docquet-books in the office go up to the year 1571, in the 14th year of the reign of Queen Elizabeth, and in them are entered the docquets (containing the substance) of the several instruments passing the seal, but there are no co-existent books in which the fees then charged are shown. There is also a fee or computation-book of the year 1743, showing the several instruments passed at that time, in which the fees are charged precisely as at this period, 1836.	-- there does not appear to be any late Act of Parliament regulating the fees, but they are charged agreeably to ancient usage from time immemorial.	-- as the Privy Seal Office is now constituted, one person only is in the receipt of fees; viz. J. T. Carles, esq., who, by virtue of his patent, for life is entitled to one-fourth of the fees receivable by the patent clerk; after deducting his proportion of the contingent expenses of the establishment according to ancient custom, the remainder is carried to a fee fund, from which the salaries are paid, and the contingent expenses of the establishment defrayed, the surplus being carried to the account of the Exchequer at the end of the year.	During the pleasure of the Crown.	-- fees are not now receivable (except those of the patent clerk on the old establishment, and a moiety of those of the keeper of the records) upon renewed instruments on the demise of the Crown. The fees (excepting only those of the patent clerk) are also now remitted upon certain charters of incorporation, and likewise upon new grants of quarter sessions.
Grants		– – –	– – –	117 13 –	117 13 –						
II. Appointments		192 13 6	312 14 10	452 2 10	957 11 2						
Bishops and other Church Appointments.		33 18 6	45 8 –	46 15 –	126 2 –						
III. Creations		144 5 –	112 6 6	183 16 6	440 8 –						
IV. Charters		85 5 6	427 8 –	86 5 6	578 19 –						
V. Denizations		73 13 6	63 17 –	19 10 6	157 1 –						
VI. Licenses in Mortmain, &c.		71 4 –	64 10 –	63 17 –	199 11 –						
VII. Annuities		– – –	14 15 6	7 1 –	38 15 6						
Warrants		11 8 –	5 11 –	– – –							
VIII. Inventions		959 5 6	1,069 – –	1,033 17 6	3,062 3 –						
IX. Extra despatch		110 5 –	121 1 6	111 16 6	343 3 –						
TOTAL £.		2,094 13 6	2,582 6 10	2,766 14 10	7,443 15 2						

16 December 1836.

(signed) *Ralph Eden.*

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PRIVY SEAL OFFICE.

Appendix, No. 48.
Return of *Ralph Eden*, Esq.

(A.)—RETURN showing the TOTAL AMOUNT of FEES charged upon each description of Instrument.

	£.	s.	d.
Creation of a Duke	27	17	–
of a Marquis	25	9	–
remainder (if any)	12	–	–
of an Earl	13	9	–
remainder (if any)	6	–	–
of a Viscount	13	9	–
remainder (if any)	6	–	–
of a Baron	11	7	–
of a Baroness	11	7	–
of a Baronet, £. 9 15 6			
additional skin 1 13 6			
	11	9	–
of a Knight Bachelor	6	9	6
Appointment to an office by Patent.	6	9	6
Additional name (if any)	2	10	–
office	2	10	–
skin	1	13	6
salary	–	13	6
revocation	–	13	6
Commission	6	9	6
Additional name (if any)	2	10	–
office	2	10	–
skin	1	13	6
revocation	–	13	6
Charter:			
Perpetuity (if any)	6	–	–
Each grant, after first	2	10	–
name	2	10	–
skin	1	13	6
License in Mortmain	8	1	–
Perpetuity (if any)	6	–	–
Additional grant and name	2	10	–
skin	1	13	6
Denization	5	8	6
Additional name (if any)	2	10	–

	£.	s.	d.	£.	s.	d.
Patent of Invention for England and Wales.				4	2	–
If for the Colonies, additional				–	13	6
Additional name (if any)				2	10	–
Paymaster of the Forces: Warrant (pro Rege)				4	2	–
Treasurer of the Navy, warrant				1	19	–
Treasurer of the Ordnance, ditto				1	19	–
Grant of an annuity				6	11	6
Additional grant (if any)				2	10	–
name				2	10	–
annuity				–	13	6
skin				1	13	6
CHURCH APPOINTMENTS.						
Archbishop:	£.	s.	d.			
Congé d'Elire	11	17	–			
Stamps	1	12	–			
Royal Assent	11	17	–			
Stamps	1	12	–			
Restitution of Temporalities	12	7	–			
Stamps	1	14	–			
				40	19	–
Bishop:						
Congé d'Elire	5	18	6			
Stamps	1	12	–			
Royal Assent	5	18	6			
Stamps	1	12	–			
Restitution of Temporalities	6	3	6			
Stamps	1	14	–			
				22	18	6
Presentation, prebendary and deanery, each	4	5	6			
Stamps	1	12	–			
				5	17	6
Revocation (if any)				–	13	6

Appendix, No. 49.

PRIVY SEAL OFFICE in Account with the Lords Commissioners of His Majesty's Treasury, between 1st January and 31st December 1834.

Appendix, No. 49.
Account with Treasury, 1834.

Dr.

	£.	s.	d.	£.	s.	d.
To amount of Fees received in the month of January 1834	138	19	–			
To ditto February —	230	11	6			
To ditto March —	213	1	6			
To ditto April —	191	8	6			
To ditto May —	203	18	6			
To ditto June —	286	10	–			
To ditto July —	246	19	–			
To ditto August —	261	–	–			
To ditto September —	143	9	6			
To ditto October —	304	2	6			
To ditto November —	181	15	6			
To ditto December —	221	15	4			
TOTAL £.				2,623	10	10

(*continued*)

PRIVY SEAL OFFICE.

Appendix, No. 49. Account with Treasury, 1834.

Cr.

	£. s. d.	£. s. d.
Gross Receipts in 1834	- - -	2,623 10 10
By paid fee at the Exchequer and Affidavit	- 2 -	
Paid T. H. Carles, esq., Patent Clerk on the old establishment, his proportion of fees received between 1st January and 31st December 1834, for himself and deputy	433 10 3	
John George Donne, esq., Patent Clerk on the regulated establishment, one year's salary	300 - -	
Ralph Eden, esq., Patent Clerk on the regulated establishment, one year's salary	300 - -	
Ralph Eden, esq., Keeper of the Records, Receiver of Fees, &c. one year's salary	200 - -	
Private Secretary to the Lord Privy Seal, one year's salary	150 - -	
William Goodwin, junior clerk, one year's salary	150 - -	
T. Norris, messenger, one year's salary	70 - -	
Ditto, coach or cab-hire, and expenses	43 6 10	
Housekeeper, one year's salary	30 - -	
Coals and candles, oil, wood, &c.	26 18 -	
Stamps	40 2 -	
Wax or composition for seals	4 - -	
Stationery from His Majesty's Stationery Office:		
For the use of the Lord Privy Seal and Private Secretary £. 14 - -		
Ditto, for the office 13 3 6		
	27 3 6	
Ditto, for the use of John George Donne, esq., Patent Clerk	1 15 1	
Petty Stationery, &c.	3 17 2	
Newspaper for the office	9 2 7	
Ditto, for the Lord Privy Seal	8 10 4	
Usual Christmas donations	8 6 6	
Various incidental expenses, as per book	40 6 -	
Taxes:—Half-year's paving and cleansing-rate, to Christmas 1833 £. 3 19 2		
Half-year's water-rate, to Christmas 1833 2 2 -		
Half-year's land-tax, to Lady-day 1834 2 10 1½		
Half-year's paving and lighting, to Midsummer 1834 3 15 -		
Half-year's water-rate, to ditto 2 2 -		
Half-year's watering, to ditto 1 9 2		
Half-year's poor's-rate, to ditto 10 - -		
Half-year's poor's-rate, to Christmas 1834 10 - -		
	35 17 5½	
		1,882 17 8½
Balance	£.	740 13 1½

(signed) *Ralph Eden.*

Appendix, No. 50.

PRIVY SEAL OFFICE in Account with the Lords Commissioners of His Majesty's Treasury, between the 1st January and the 31st December 1835.

Dr.

	£.	s.	d.	£.	s.	d.
To Amount of Fees in the month of January - 1835 - -	383	16	–			
To ditto - - - - - February — - -	213	18	–			
To ditto - - - - - March - — - -	271	14	6			
To ditto - - - - - April - — - -	431	14	6			
To ditto - - - - - May - — - -	397	17	4			
To ditto - - - - - June - — - -	106	6	6			
To ditto - - - - - July - — - -	408	14	6			
To ditto - - - - - August — - -	133	6	–			
To ditto - - - - - September — - -	60	14	6			
To ditto - - - - - October — - -	206	13	–			
To ditto - - - - - November — - -	135	–	6			
To ditto - - - - - December — - -	62	17	6			
				2,812	12	10

Cr.

	£.	s.	d.	£.	s.	d.
Gross Receipts in 1835 - - - - - - - - -	-	-	-	2,812	12	10
By paid for affidavit - - - - - - - - -	–	1	–			
J. T. Carles, Esq. for himself and Deputy Patent Clerk on the old establishment, his proportion of fees received between 1st January and 31st December 1835 - - - -	468	2	3			
J. G. Donne, Esq., Patent Clerk on the regulated establishment, one year's salary - - - - - - - -	300	–	–			
Ralph Eden, Esq. - - ditto - - - ditto - - -	300	–	–			
Ditto - - Keeper of the Records, Receiver of Fees, &c.	200	–	–			
Private Secretary to the Lord Privy Seal, one year's salary -	150	–	–			
Mr. W. Goodwin, junior clerk, one year's salary - - -	150	–	–			
J. T. Norris, messenger - - - - ditto - - -	70	–	–			
Ditto - - - for coach or cab hire, and expenses -	1	9	2			
Ditto - housekeeper, one year's salary - - -	30	–	–			
Ditto - - for candles, oil, wood, &c., as per vouchers -	6	14	–			
Stamp Office, for stamps used - - - - - - -	42	18	–			
Wax, or composition for seals, as per voucher - - -	10	–	–			
Stationery from His Majesty's Stationery Office:						
for the use of the Lord Privy Seal - £. 21 6 6						
Private Secretary to ditto - - 2 8 9						
J. G. Donne, Esq., Patent Clerk - 1 1 –						
Ditto for the office - - - 6 1 –						
	30	17	3			
Petty Stationery, &c. - - - - - - - -	3	1	–			
Newspapers for office - - - - - - - -	9	2	7			
Coals, as per account, to Christmas, and voucher - -	25	17	6			
Usual Christmas donations - - - - - - -	8	6	6			
Various incidental expenses, as per book - - - -	24	2	11			
Taxes:—Half year's paving and lighting, due Christmas 1834 - - - - - £. 3 15 –						
Half year's paving rate to Lady-day 1835 1 17 6						
Three quarters' ditto to Michaelmas 1835 3 6 8						
Half year's water-rate to Christmas 1834 2 2 –						
Three quarters' ditto to Michaelmas 1835 3 3 –						
Half year's watering-rate to ditto - - 1 13 4						
One year's land-tax, due Lady-day 1835 2 10 –						
Two instalments poor's-rate to 29th September 1835 - - - - - 8 6 8						
One ditto to Christmas 1835 - - 4 3 4						
	30	17	6			

(*continued*)

PRIVY SEAL OFFICE.

Appendix, No. 50. Account with Treasury, 1835.

	£.	s.	d.	£.	s.	d.
Brought forward - - -	1,861	9	8	2,812	12	10
By paid T. H. Plasket, Esq., of the Home Office, by command of the Lords Commissioners of His Majesty's Treasury, expenses for passing under the Great Seal a commission appointing Commissioners for the custody of the Privy Seal, as per account - - - - - - - - -	72	16	8			
Ditto for Patent, appointing the Viscount Duncannon Keeper of the Privy Seal - - - - - - - - -	258	19	10			
				2,193	6	2
By Balance - - - - - - £.				619	6	8

(signed) *Ralph Eden.*

CLERK OF THE PATENTS IN CHANCERY.

Appendix, No. 51.

CLERK OF PATENTS IN CHANCERY.

Appendix, No. 51. Comparative Statement of Fees.

STATEMENT of the FEES of this OFFICE as they now exist, as compared with the FEES which were sanctioned and authorized by an Order of the High Court of Chancery, dated the 28th November 1743.

SERVICES.	Fees now taken.	£.	s.	d.	Fees in 1743.	£.	s.	d.
For every grant or instrument which passeth the said office, containing one skin - -	Principal	-	4	6	4			
	Deputy	-	2	2	–			
		£.	6	8	4	4	6	4
For every following skin, when more than one	Principal	-	3	11	6			
	Deputy	-	1	1	–			
		£.	4	12	6	3	11	6
For every grant or instrument which passeth the said office, containing two-thirds of a skin - - - - - - - -	Principal	-	3	11	6			
	Deputy	-	2	2	–			
		£.	5	13	6	3	11	6

THE RETURN of *Leonard Edmunds*, Esq., who holds the Office of Clerk of the Patents in Chancery, containing a detailed Account of every Fee, Gratuity, Perquisite and Emolument demanded and taken by him in virtue of his said Office, and showing the Amount actually received under each head of Fee, &c. in each of the Three Years ended the 31st December 1835, together with certain other Particulars relating thereto; namely,

NATURE and DESCRIPTION of the Service done, or alleged to be done, for which each Fee, Gratuity, Perquisite, or Emolument was received.	RATE of Fee, Gratuity, Perquisite, or Emolument.	AMOUNT RECEIVED under each head of Fee, &c., in the under-mentioned Years. 1833.	1834.	1835.	TOTAL AMOUNT of each Fee, &c. received in the Three Years.	From whom received. Period when each Fee, &c. was first demanded and collected.	Under what Act of Parliament or other Authority each Fee, &c. was demanded.	Whether received for the use of the Officer, or of the Department; and if the latter, how appropriated.	Whether the Officer holds his Situation for Life, or during Pleasure.	OBSERVATIONS.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.					
I. Grants of office -	For every grant or instrument which passeth the said office, containing one skin, (a) 6 8 4	90 2 –	182 2 2	184 6 8	456 10 10	From the individuals to whom the patents are granted, or their agents. The office appears to have been created 7th of James 1, but whether these fees originated then this officer has no means of ascertaining.	With the exception of the deputy-clerk's fees, the fees now taken are the same as those directed to be taken by an order of the Lord Chancellor and Master of the Rolls, in the year 1743, and afterwards recommended to be allowed by the Report of the Commissioners on the Duties, Salaries and Emoluments in Courts of Justice, made in the year 1816.	- - subsequent to the 24th August 1833 (being the date of the present clerk of the patents' appointment) the fees here stated have been received by him, and paid into the receipt of His Majesty's Exchequer, to be carried to, and made part of, the Consolidated Fund of the United Kingdom of Great Britain and Ireland, under 3 & 4 Will. 4, c. 84. Previous to that date they were received by the late clerk of the patents and his deputy for their own use.	- - during his Majesty's pleasure.	- - there is no expense whatever in the collection of the fees here stated, the parties or their agents paying them on the completion of the patent.
II. Revocations of ditto.		—	—	—	—					
III. Special pardons.		—	—	—	—					
IV. Grants of salaries.		—	—	—	—					
V. Annuities or Pensions	For every following skin, when more than one, (b) 4 12 6	- - -	6 8 4	6 8 4	12 16 8					
VI. Charters - -		- - -	107 1 8	29 10 10	136 12 6					
VII. Denizations - -		25 13 4	12 16 8	32 1 8	70 11 8					
VIII. Licenses for theatres	For every grant, &c., which passeth the said office, containing two-thirds of a skin, (c) 5 13 6	23 17 6	23 17 6	34 18 4	82 13 4					
IX Inventions - -		1,155 – –	1,328 5 –	1,488 13 4	3,971 18 4					
TOTAL - - - £.		1,294 12 10	1,660 11 4	1,775 19 2	4,731 3 4					

(a) This fee consists of
£. 4 6 4 the clerk of the patents' fee,
and 2 2 – the deputy clerk's fee.
£. 6 8 4

(b) This fee consists of
£. 3 11 6 the clerk of the patents' fee,
and 1 1 – the deputy clerk's fee.
£. 4 12 6

(c) This fee consists of
£. 3 11 6 the clerk of the patents' fee,
and 2 2 – the deputy clerk's fee.
£. 5 13 6

The deputy clerk's fees are noticed by the Report of the Commissioners, in 1816, to have commenced in the year 1775, and they, in their Report, submit them as gratuitous.

16 January 1837.

(signed) *Leonard Edmunds*,
Clerk of the Patents.

CLERK OF PATENTS IN CHANCERY.

Appendix, No. 53.

(B.)—A STATEMENT of Fees received by *Leonard Edmunds*, Esq., who holds the Office of Clerk of the Patents, in each of the Three Years ending the 31st December 1835, on the undermentioned Instruments for the following Persons; viz.

—	The Clerk of the Hanaper.	The Deputy Clerk of the Hanaper.	Purse Bearer to the Lord Chancellor.	The Lord Chancellor's Dividend and Habendum Fee. (These fees are paid by the clerk of the patents into the Bank, to the credit of the Accountant-General, under 2 & 3 Will. 4, c. 122.)	Deputy Sealers.	The Lord Chancellor's Gentlemen of the Chamber.	The Lord Chancellor's Porter at the Court of Chancery.
1833:	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Grants of office	93 6 8	7 7 –	22 1 –	21 18 8	7 7 –		
Revocations of ditto	none.						
Charters	none.						
Denizations	68 6 8	1 11 6	4 14 6	4 14 –	1 11 6		
Annuities or pensions	none.						
Inventions	1,417 6 8	94 10 –	409 10 –	282 – –	94 10 –		
Special pardons	none.						
Grants of salaries	none.						
Licenses	46 13 4	3 13 6	4 14 6	5 12 10	3 13 6		
1834:							
Grants of office	193 6 8	16 16 –	86 2 –	43 17 4	16 16 –		
Revocations of ditto	none.						
Charters	116 – 4	13 13 –	30 5 –	22 17 10	13 13 –	26 5 –	2 12 6
Denizations	42 – –	1 1 –	3 3 –	3 2 8	1 1 –		
Annuities or pensions	7 13 4	– 10 6	1 11 6	1 11 4	– 10 6		
Inventions	1,645 13 4	108 13 6	524 – 6	324 7 2	108 13 6		
Special pardons	none.						
Grants of salaries	none.						
Licenses	46 13 4	3 13 6	4 14 6	5 12 10	3 13 6		
1835:							
Grants of office	186 13 4	16 5 6	84 10 6	42 6 –	16 5 6		
Revocations of ditto	none.						
Charters	28 – 10	3 13 6	7 5 –	6 5 6	3 13 6	5 5 –	– 10 6
Denizations	67 13 4	2 12 6	11 17 6	7 16 8	2 12 6		
Annuities or pensions	7 13 4	– 10 6	1 11 6	1 11 4	– 10 6		
Inventions	1,826 13 4	121 16 –	524 8 –	364 9 4	121 16 –		
Special pardons	none.						
Grants of salaries	none.						
Licenses	64 – –	5 5 –	10 6 –	8 3 –	5 5 –		
£.	5,857 14 6	401 12 6	1,790 15 –	1,146 6 6	401 12 6	31 10 –	3 3 –
Average per Annum £.	1,952 11 6	133 17 6	596 18 4	382 2 2	133 17 6	10 10 –	1 1 –

Appendix, No. 54.

THE RETURN of *Leonard Edmunds*, Esq., who holds the Office of Clerk of the Crown in Chancery, containing a detailed Account of every Fee, Gratuity, Perquisite and Emolument demanded and taken in his said Office, and showing the Amount actually received under each head of Fee, &c., in each of the Three Years ended the 31st December 1835, together with certain other Particulars relating thereto; namely,

NATURE and DESCRIPTION of the Service done, or alleged to be done, for which each Fee, Gratuity, Perquisite, or Emolument was received.	RATE of Fee, Gratuity, Perquisite, or Emolument.	AMOUNT RECEIVED under each head of Fee, &c. in the under-mentioned Years. 1833.	1834.	1835.	TOTAL AMOUNT of each Fee, &c., received in the Three Years.	From whom received.	Period when each Fee, &c. was first demanded and collected.	Under what Act of Parliament or other Authority each Fee, &c. was demanded.	Whether received for the use of the Officer, or of the Department; and if the latter, how appropriated.	Whether the Officer holds his Situation for Life, or during Pleasure.	OBSERVATIONS.
		£. s. d.	£. s. d.	£. s. d.	£. s. d.						
I. Patents for creations -	*See* annexed Statement (A.)	393 7 8	136 16 8	259 3 8	789 8 –	The solicitors or agents to the several persons suing out patents, commissions or writs, and also by the clerk of the hanaper.	- - prior to the reign of Queen Anne; some as early as the reign of Queen Elizabeth.	Ancient usage	- - the fees received from the 1st Jan. 1833 to the 28th July 1834, were received for the use of the former clerk of the Crown, his deputy, and the senior clerk. But the fees received since have been paid into the Exchequer, pursuant to the statute 3 & 4 Will. 4, c. 84.		
II. Writs for Serjeants-at-law.		3 – 10	6 1 8	1 8 6	10 11 –						
III. Writs for Masters Extraordinary in Chancery. - - -		514 7 5	451 11 –	493 2 4	1,459 – 9						
IV. Attending committees - - -		33 12 –	4 4 –	25 4 –	63 – –						
V. Appointments - - - - -		78 11 6	353 15 10	131 4 –	563 11 4						
VI. Commissions - - - - -		260 5 2	234 1 8	429 10 8	923 17 6						
VII. Filing and giving certificates of return of Members of Parliament. - - -		83 10 6	6 2 6	98 13 –	188 6 –						
VIII. Payments by justices or magistrates. - - -		464 8 –	434 10 4	475 19 8	1,374 18 –						
IX. Payments by clerks of assize, town clerks, clerks of the peace, and for searches for and copies of records, &c. - - -		89 10 2	63 15 2	75 11 5	228 16 9						
X. Fractional sums received to make even money. - - - -		38 8 4	42 1 8	42 14 11	123 4 11						
		1,959 1 7	1,733 – 6	2,032 12 2	5,724 14 3						
Amount of Fees received in the said Three Years upon certain Instruments, which were paid by Public Departments, but which were abolished in 1836 -		215 16 8	242 12 10	282 6 1	740 15 7						
TOTAL - - - £.		2,174 18 3	1,975 13 4	2,314 18 3	6,465 9 10						

10 January 1837.

(signed) *L. Edmunds.*

CLERK OF CROWN IN CHANCERY.

Appendix, No. 54. Statement of Fees.

(A.)—STATEMENT of the Amount of FEES received in the Crown Office in Chancery, upon the undermentioned Instruments, and how the same were formerly divided.

NAMES of INSTRUMENTS.	TOTAL AMOUNT of Fees received.	HOW DIVIDED.		
		Clerk of the Crown.	Deputy ditto.	Senior Clerk.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
I. Patent for the creation of a Duke.	57 15 8	47 6 8	6 6 –	4 3 –
Ditto - an Earl - -	29 – 4	20 13 4	5 5 –	3 2 –
Ditto - a Viscount -	29 – 4	20 13 4	5 5 –	3 2 –
Ditto - a Baron - -	15 19 4	8 13 4	4 4 –	3 2 –
Ditto - a Baron by writ	15 19 4	9 11 4	4 4 –	2 4 –
Ditto - a Baronet -	13 – 8	7 16 8	2 2 –	3 2 –
Ditto - a Knight Bachelor	8 9 8	4 16 8	2 2 –	1 11 –
II. Serjeant's Writs - -	2 18 4	1 12 10	1 1 –	– 4 6
III. Writs for swearing Masters Extraordinary in Chancery.	2 9 10	1 14 4	– 14 6	– 1 –
IV. Attending Committees -	1 1 –	- - -	1 1 –	—
V. Patent appointing Lord Lieutenant of Ireland.	31 5 8	18 16 8	6 6 –	6 3 –
Ditto Lords of the Treasury	10 13 –	6 10 –	2 2 –	1 11 –
Ditto Judges, King's Counsel, &c.	9 9 2	5 16 2	2 2 –	1 11 –
Surrender of Law Offices -	2 10 2	1 4 2	1 1 –	– 5 –
VI. Commissions for the Custody of the Great Seal.	8 14 6	2 10 –	3 3 –	3 1 6
Commissions of Sewers, first skin.	6 2 8	2 12 2	2 2 –	1 8 6
Ditto, second and each other skin.	4 17 2	1 6 8	2 2 –	1 8 6
Ordinary commissions (various) first skin.	7 – 2	3 7 2	2 2 –	1 11 –
Ditto second and each other skin.	5 – 2	2 18 8	1 1 –	1 – 6
Commissions appointing Lord Lieutenants of Counties.	5 8 8	3 7 2	1 1 –	1 – 6
Ditto Custos Rotulorum, &c.	5 2 4	3 – 10	1 1 –	1 – 6
VII. Certificate of Members of the Commons; single election.	– 2 6	– 2 6	—	—
Filing Returns of ditto, Counties, each name.	– 4 –	– 4 –	—	—
Ditto Boroughs, ditto -	– 2 –	– 2 –	—	—
VIII. Writs for swearing Justices of the Peace.	1 10 2	1 6 8	– 2 6	– 1 –
Ditto Mayors of towns, &c.	– 13 4	– 12 4	- - -	– 1 –
Inserting names in Commissions of the Peace -	2 2 –	- - -	- - -	2 2 –
	1 1 –			1 1 –
	– 10 6 or			– 10 6
	– 5 –			– 5 –
IX. Circuit Commissions, for the set of eight.	7 15 –	- - -	7 15 –	—
Ditto for every new name inserted.	1 1 –	- - -	1 1 –	—
Bristol, Writs of Assize -	2 2 –	2 2 –	—	
Copies of Records, per skin.	– 12 6	- - -	– 12 6	—
Registers sworn - -	2 2 6	1 1 6	1 1 –	—
Searches for Records -	– 3 6	- - -	- - -	– 3 6
Other Searches - -	– 1 –	- - -	- - -	– 1 –

PRIVY COUNCIL OFFICE.

Appendix, No. 55.

EXTRACT of a Report of the Committee of Privy Council, of 4th April 1808, in respect of certain Fees to be taken in the Council-Office; approved by His Majesty in Council.

THEIR Lordships then resumed the consideration of the fees and gratuities taken at this office on beneficial orders in council, particularly those upon orders recommending the granting of licences under Your Majesty's sign manual to navigate and trade, and the authority under which the same have been taken, as well as of the amount and application thereof; and their Lordships being confirmed in the opinion they entertained, when the matter was lately before them, that there is no other sanction for taking any fees or gratuities in this office than usage, although such usage is probably of very ancient date as to far the greater part thereof, they directed a statement or table of fees to be taken in future, to be prepared conformably thereto, which having been submitted to their Lordships' consideration, the several sums therein set forth appeared to them to be very fit and proper. Their Lordships therefore agree to lay the said table (which is hereunto annexed) before Your Majesty for your Royal approbation, and to recommend that the same should be established as a table of standing fees to be received in future in this office, with the strictest injunctions that no person whatever belonging to the office shall, under any colour or pretence whatever, presume to demand or receive, by way of fee, gratuity, present, charge for agency, or otherwise, any larger sum for any order in council passed under the seal of this office, or for any other business transacted in this office, than the particular fees set down in the said table under the different heads therein specified. And as the practice adopted in the offices of Your Majesty's Principal Secretaries of State, and other departments of Your Majesty's Government, of carrying the fees and gratuities taken in those departments to a fund to be applied to the general expenses of those establishments, and to allow the officers belonging thereto certain fixed salaries in lieu of such fees and gratuities, has been attended with beneficial effects, their Lordships are of opinion it may be advisable for Your Majesty to order, that from and after the 5th day of this instant April, the fees and gratuities, according to the table or statement of fees hereunto annexed, may continue to be taken in this office; but instead of the same being distributed among the clerks and others as heretofore, the whole shall be carried to a general fund, in order to be applied quarterly in payment of the fixed salaries (according to a scheme thereof hereunto annexed) to the clerks in ordinary and other officers upon this establishment.

The under-clerk or person appointed to receive the fees, to have, in addition to his salary, 2 *l.* per cent. on amount of such fees.

Appendix, No. 56.

THE RETURN of *J. B. Lennard*, Esq., who holds the Office of Chief Clerk and Receiver of Fees in the Privy Council Office, containing a detailed Account of every Fee, Gratuity, Perquisite and Emolument demanded and taken by him in virtue of his said Office, and showing the Amount actually received under each head of Fee, &c., in each of the Three Years ended the 31st Dec. 1835, together with certain other Particulars relating thereto; namely,

	NATURE and DESCRIPTION of the Service done, or alleged to be done, for which each Fee, Gratuity, Perquisite, or Emolument was received.	RATE of Fee, Gratuity, Perquisite, or Emolument.	AMOUNT RECEIVED under each head of Fee, &c., in the under-mentioned Years. 1833.	1834.	1835.	TOTAL AMOUNT of each Fee, &c. received in the Three Years.	From whom received.	Period when each Fee, &c. was first demanded and collected.	Under what Act of Parliament, or other Authority, each Fee, &c., was demanded.	Whether received for the use of the Officer, or of the Department; and if the latter, how appropriated.	Whether the Officer holds his Situation for Life or during Pleasure.	OBSERVATIONS.
		£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.						
I.	On swearing a Privy Councillor, Lord Chancellor or other Great Officer of State.	27 11 6	248 3 6	385 5 3	467 17 6	1,101 6 3	- from the parties sworn.	- - by ancient custom, until the year 1808.	- - by Order of His Majesty in Council of 5th April 1808.	- - received for the exclusive use of the fee fund of the office, and carried quarterly to the said fund to the payment of the salaries of this office, and of the office of the Committee of Council for Trade.	- - during pleasure.	Fees have been taken in this department from time immemorial, and were up to 1808 divided among the officers who enjoyed no salary. In April 1808 fixed salaries were given by Order in Council, and the tables of fees were raised and ordered to be carried to a fee fund, quarterly, to be appropriated to the payment of the salaries of this department, and of the office of the Committee of Council for Trade, since which period this course has been quarterly pursued.
	On swearing a Lord Lieutenant of a County in England or Shire in Scotland.	7 6 -										
II.	On swearing a Governor of Plantations.	14 1 -										
III.	Upon the Order approving Commission.	7 15 -					Received from the chief clerk of the Colonial Office, to whom it is paid by the parties sworn or appointed.					
	Upon the Order approving General Instructions.	7 15 -										
IV.	For entering Commission and Instruction in the Register.	10 10 -	668 19 -	29 12 -	362 6 -	1,060 17 -						
V.	Fees upon the several Instruments above-mentioned.	18 15 -										
VI.	Counsellors appointed for the Plantations.	9 17 6										
VII.	Orders in Council for discharging a vessel from embargo.	3 12 6	50 15 -	- -	- -	50 15 -	From the agents of the parties interested.					
VIII.	Order on private Act from Colonies.	12 16 6	12 16 6	- -	- -	12 16 6						
	TOTAL - - - £.		980 14 -	414 17 3	830 3 6	2,225 14 9						

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TREASURY.

TREASURY.

Appendix, No. 57.
Extract from Treasury Minute, 24 April 1695.

Appendix, No. 57.

EXTRACT from Treasury Minute, dated 24th April 1695.

Kensington, 24th Aprill 1695.

Present:

THE KING.

Lord Godolphin. Sir Stephen Fox.
Sir William Trumball.
Mr. Smith.

This evening the King was graciously pleased to bestow on me the place of Secretary to the Treasury, for which I kisst his hand; and His Majesty at the same time approved the table of fees for the office.

W. Lowndes.

Appendix, No. 58.

Appendix, No. 58.
Copy Treasury Minute, 13 Oct. 1835.

COPY Treasury Minute, 13th October 1835.

MY Lords have before them a list prepared by Mr. Rumsey, of the various instruments upon which fees are charged in this office, distinguishing such as are paid by the public from such as are paid by individuals. With reference to the instruments contained in this list, the fees on which are defrayed by the public, my Lords observe that they are principally charged on the declaration of accounts audited at the Excise, or by the Commissioners for auditing Public Accounts; or are fees charged on Treasury warrants approving the salary and incident bills of certain offices which from time to time are submitted for their Lordships' approval.

The whole of these fees are brought to the credit of the fee fund of this office, and are either issued in the first instance, under the direction of this Board, out of civil contingencies, or they are paid out of the funds of the department in respect of which the Treasury warrant of approval is required. It is obvious, therefore, that this mode of paying fees by transferring the public funds of one department to discharge the fees claimed by another, or of making special issues out of civil contingencies, for the same purpose, can only be attended with unnecessary trouble, and at the same time occasion much complexity in the account of such offices.

With a view of simplifying all proceedings relative to accounts, and of removing the inconvenience arising out of a practice, not only complicated, but useless, my Lords are of opinion, and they are pleased to direct, that in future all fees, hitherto paid by the public to the fee fund of this office, should be discontinued to be charged.

Write to the Commissioners of Excise, Audit, and Stamps and Taxes, acquainting them with the directions given.

TREASURY

Appendix, No. 59. Return No. 1 of *Lacy Rumsey*, Esq.

Appendix, No. 59. - - - - -

THE RETURN (No. 1) of *Lacy Rumsey*, Esq. who holds the Office of Clerk of the Bills, and has of every Fee, Gratuity, Perquisite and Emolument, demanded and taken by him, in virtue in each of the Three Years ended the 31st December 1835, and which continue to be

NATURE and DESCRIPTION of the Service done, or alleged to be done, for which each Fee, Gratuity, Perquisite or Emolument, was received.	RATE of Fee, Gratuity, Perquisite, or Emolument.	AMOUNT RECEIVED under each head of Fee, &c., in the under-mentioned Years. 1833.	1834.	1835.	TOTAL AMOUNT of each Fee, &c., received in the Three Years.
Excise:	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Nominations - -	1 1 –	69 5 –	82 19 –	322 7 –	474 11 –
Appointments - -	1 1 – and 2 *l.* 2 *s.*	7 7 –	6 6 –	11 11 –	25 4 –
Constitution - - -	18 4 –	—	—	—	—
Customs: Appointments, viz. Tidesmen, Boatmen, Weighers, Noon Tenders, Watchmen, Watermen, Land Carriage men and all inferior officers - - -	1 1 –	112 7 –	171 3 –	841 1 –	1,124 11 –
Officers upon Incidents -	1 1 –				
Riding Officer, Commander, or Mate of a Cutter, Waiter & Searcher, Land-waiter, Coast-waiter, Land-surveyor, or Searcher or Supervisor and other officer under 100 *l.* - -	2 2 –	98 14 –	90 6 –	525 – –	714 – –
Collector, Comptroller, Deputed Searcher, Surveyor, Jerquer, Land-Surveyor and other officer of 100 *l.* & upwards	4 4 –				
Officer by Commission or Constitution - -	14 – – and from 1 *l.* 1 *s.* to 4 *l.* 4 *s.*	161 14 –	88 4 –	592 4 –	842 2 –
Letters for the Admission, Release or Exportation of Articles chargeable with Excise or Custom Duty:					
If referred to those Boards	2 2 – to 3 *l.* 3 *s.*				
If not referred - -	1 1 – to 2 *l.* 2 *s.*	532 18 3	489 6 –	1,547 14 –	2,569 18 3
Offences against the Revenue:					
Warrants for accepting a Composition for such offence.	2 2 –				
Foreign Ministers:					
Sign Manual for a Pension to a late Foreign Minister.	- 6 *d.* in the 1 *l.*, and 1 *l.* 1 *s.* per cent. as far as 5 *l.* 5 *s.*	67 11 –	50 16 –	48 13 –	167 – –
Stamps:					
Appointments Distributors	1 1 – to 4 *l.* 4 *s.*	1 1 –	21 – –	16 16 –	38 17 –
Clerks - - - -	2 2 – to 4 *l.* 4 *s.*	27 6 –	53 11 –	8 8 –	89 5 –
Stampers - - -	1 1 –				
Pensions:					
Warrants, granting -	1 1 – and 6 *d.* in the 1 *l.*	72 13 –	84 5 –	159 10 6	316 8 6
Taxes:					
Appointments - -	2 2 –	- - -	- - -	2 2 –	2 2 –
Surveyors and Inspectors	2 2 – & 1 *s.* in the 1 *l.*	100 17 –	60 12 –	28 19 –	190 8 –
Inferior officers - -	1 1 – & 1 *s.* in the 1 *l.*				

Appendix, No. 59.

charge of the Fees in the Department of His Majesty's Treasury, containing a detailed Account of his said Office, and showing the Amount actually received under each head of Fee, &c., charged, together with certain other Particulars relating thereto; namely,

From whom received.	Period when each Fee, &c. was first demanded and collected.	Under what Act of Parliament, or other Authority, each Fee, &c., was demanded.	Whether received for the use of the Officer, or of the Department; and if the latter, how appropriated.	Whether the Officer holds his Situation for Life, or during Pleasure.	OBSERVATIONS.
- - -	- - The authority for these fees cannot be traced, they have long been paid, and it is presumed that the amount of the fee charged has been regulated with reference to appointments of the same value in other departments.				
- -					
- -					
- -	These fees are very ancient; they appear to have been in existence prior to 1782, and were confirmed by a Treasury Minute of the 30th of November of that year.				
Individuals	- - -	- - -	Treasury Fee Fund.	- - -	- - These Fees are still chargeable.
- -					
- -					
- -	- - The authority for these fees cannot be traced; they have long been paid, and it is presumed that the amount of the fee charged has been regulated with reference to appointments of the same value in other departments.				
- -	- - These fees are very ancient; they appear to have been in existence prior to 1782, and were confirmed by a Treasury Minute of the 30th of November of that year.				

(*continued*)

TREASURY.

Appendix, No. 59. Return No. 1 of *Lacy Rumsey*, Esq.

NATURE and DESCRIPTION of the Service done, or alleged to be done, for which each Fee, Gratuity, Perquisite or Emolument, was received.	RATE of Fee, Gratuity, Perquisite, or Emolument.	AMOUNT RECEIVED under each head of Fee, &c., in the under-mentioned Years. 1833.	1834.	1835.	TOTAL AMOUNT of each Fee, &c., received in the Three Years.
Scotland:	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Pension Warrant on Civil Establishment.	1 5 – & 6 *d.* in the *l.*	- - -	112 10 –	- - -	112 10 –
King's Signature on Warrants, granting Letters of Legitimation, Gifts of Bastardy, &c.	4 15 –	57 – –	76 – –	33 5 –	166 5 -
Appointments of Professors, Pursuivants, &c.	1 1 – / 2 2 – / 3 3 –	34 13 –	16 16 –	28 7 –	79 16 –
Sheriffs' Depute - -	3 3 –	9 9 –	6 6 –	14 14 –	30 9 –
Woods:					
Riding Forrester, New Forest.	2 12 6	10 10 –	10 10 –	10 10 –	31 10 –
Wardens of Waltham Forest.	2 12 6	7 17 6	13 2 6	10 10 –	31 10 –
Keeper and Ranger, Home Park, Hampton court.	1 5 –	5 – –	5 – –	5 – –	15 – –
Ranger, Little Home Park	3 3 6	12 14 –	12 14 –	12 14 –	38 2 –
Ranger of St. James's and Hyde Parks.	6 7 –	- - Appointments held by Members of the Royal Family, who are not charged the Fee.			
Ranger, Richmond Park	2 3 –				
Deputy Ranger of ditto -	1 5 6	6 7 6	5 2 –	3 16 6	15 6 –
Ireland:					
King's Sign Manual Warrant.	4 11 –	13 13 –	- - -	- - -	13 13 –
Warrant for a Lease from the Crown.	2 12 6	319 14 6	206 6 6	290 6 6	816 7 6
Ditto and a reference -	3 13 6				
General Warrants:					
For a Warrant signed by the King.	4 11 –	100 2 –	104 13 –	54 12 –	259 7 –
Ditto and Reference -	5 12 –	588 – –	487 14 –	436 16 –	1,512 10 –
For a Warrant signed by the Board for 50 *l.* and upwards.	2 2 –				
Ditto and reference -	3 3 –	534 7 –	534 18 –	741 6 –	1,810 11 –
Ditto under 50 *l.* and above 20 *l.*	1 1 –				
Ditto and reference -	2 2 –				
For every Docquet of Letters Patent or Privy Seal.	1 1 –	14 14 –	29 8 –	14 14 –	58 16 –
For every Letter operating as a Warrant for the payment of money.	2 2 –	98 14 –	88 4 –	126 – –	312 18 –
For a Constitution or Commission, whether under Sign Manual or by the Board.	18 4 – and 2 *l.* 2 *s.*	93 2 –	93 2 –	49 – –	235 4 –
For entering a Patent -	1 1 – per skin.	10 10 –	32 11 –	25 4 –	68 5 –
For entering a Privy Seal	1 1 –	- - -	- - -	- - -	- - -
	£.	3,168 – 9	3,033 5 –	5,961 – 6	12,162 6 3
Sums received from R. B. Adderley, Esq., of the Exchequer Seal Office, being the Fees of the Chancellor of the Exchequer, paid in aid of the Treasury Fee Fund, per Min. 15 April 1831.	- - -	1,297 3 8	2,088 – 8	2,194 – –	5,579 4 4
Sums received from Arthur Hume, Esq., Teller of the Exchequer in Ireland, paid in aid of the Treasury Fee Fund, per Act 41 Geo. 3, c. 32.	- - -	1,935 13 4	1,935 13 4	1,933 11 –	5,804 17 8
TOTAL - - - £.		6,400 17 9	7,056 19 –	10,088 11 6	23,546 8 3

8 December 1836.

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From whom received.	Period when each Fee, &c. was first demanded and collected.	Under what Act of Parliament or other Authority, each Fee, &c. was demanded.	Whether received for the use of the Officer, or of the Department; and if the latter, how appropriated.	Whether the Officer holds his Situation for Life, or during Pleasure.	OBSERVATIONS.
Individuals	-- These fees are very ancient; they appear to have been in existence prior to 1782, and were confirmed by a Treasury Minute of the 30th of November of that year.		-- Treasury Fee Fund.	- - -	-- These Fees are still chargeable.

(signed) *Lacy Rumsey.*

TREASURY.

Appendix, No. 60.
Return No. 2 of *Lacy Rumsey*, Esq.

Appendix, No. 60.

THE RETURN (No. 2) of *Lacy Rumsey*, Esq., who holds the office of Clerk of the Bills, and has every Fee, Gratuity, Perquisite and Emolument demanded and taken by him in virtue of his said Three Years ended the 31st Dec. 1835, together with certain other Particulars relating thereto,

NATURE and DESCRIPTION of the Service done, or alleged to be done, for which each Fee, Gratuity, Perquisite, or Emolument was received.	RATE of Fee, Gratuity, Perquisite, or Emolument.	AMOUNT RECEIVED under each head of Fee, &c., in the under-mentioned Years.			TOTAL AMOUNT of each Fee, &c. received in the Three Years.
		1833.	1834.	1835.	
Declared Accounts:	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Fees on the declaration of each Year's Account; viz.					
Excise, 1st part, General Account.	5 10 6				
Hides and Skins, General and Cash Account.	1 10 – each.				
Coffee - - ditto -	5 – –				
All other Excise Accounts	2 3 –				
Customs, 1st General Account.	8 – –				
Every other Custom Account.	1 17 6				
Treasurer of the Navy -	7 2 –				
Paymaster of the Forces -	5 – –				
Ditto, as Treasurer Chelsea Hospital.	5 – –				
Treasurer of the Ordnance	2 14 –				
Paymaster of Pensions -	3 19 –				
Master of the Robes -	2 7 6	539 16 6	1,156 2 6	691 3 6	2,387 2 6
Paymaster of the Works	2 5 –				
Master and Warden of the Mint.	2 – – each.				
Salt, Cash and General Account.	2 14 – each.				
Hackney-coaches - -	1 17 –				
Stamps, General Account	8 4 –				
Ditto - Cash Account -	5 6 6				
All other Accounts -	2 13 6				
Warrants, allowing the Auditors' States of Accounts for each Year; viz.					
If by Sign Manual -	3 10 –				
– Treasury Warrant	1 10 – and 1*l.* 1*s.* or 10/6 p'sheet.				
Excise:					
Salary Bill - - -	32 17 6	164 7 6	131 10 –	98 12 6	394 10 –
Incident Bill - -	32 17 6	131 10 –	131 10 –	98 12 6	361 12 6
Receiver-General, Disbursements.	2 10 –	2 10 –	5 – –	- - -	7 10 –
£. 4½ per Cent.:					
For each Warrant and Order for payment of 100*l.* or upwards quarterly.	3 3 6	12 14 –	9 10 6	- - -	22 4 6
Ditto, under 100*l.* ditto -	2 13 –	10 12 –	5 6 –	5 6 –	21 4 –
Ditto, Warrant only, ditto	2 11 –	10 4 –	7 13 –	-	17 17 –
Navy:					
Sign Manual for a Privy Seal to Imprest-money to the Treasurer.	1 1 –	7 15 –	4 13 –	- - -	12 8 –
Entering the Privy Seal -	– 10 –				
Army:					
Sign Manual, Warrant & Order to Imprest-money for each 250,000*l.*	6 13 6	88 10 –	156 15 –	- - -	245 5 –
Entering the Privy Seal to complete Grant.	– 13 6				
Ordnance:					
Docket of the Privy Seal to Imprest-money.	– 15 –	24 6 –	8 2 –	- - -	32 8 –
Entering the Privy Seal -	– 13 6				
Stamps:					
Salary Bill - - -	2 3 –	8 10 –	11 5 –	6 9 –	26 6 –
Incident Bill - -	16 – –	16 – –	16 – –	16 – –	48 – –

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TREASURY.

Appendix, No. 60.
Return No. 2 of
Lacy Rumsey, Esq.

Appendix, No. 60.

charge of the Fees in the Department of His Majesty's Treasury, containing a detailed Account of Office; and showing the Amount actually received, under each head of Fee, &c., in each of the and which have fallen into disuse or been abolished subsequently to the 31st Dec. 1832.

From whom received.	Period when each Fee, &c. was first demanded and collected.	Under what Act of Parliament or other Authority each Fee, &c. was demanded.	Whether received for the use of the Officer, or of the Department; and if the latter, how appropriated.	Whether the Officer holds his Situation for Life, or during Pleasure.	OBSERVATIONS.
Public Funds.	- - -	- - -	- - -	- During pleasure.	- - Abolished by Treasury Minute, 13th Oct. 1835.
	- - These Fees are very ancient; they appear to have been in existence prior to 1782, and were confirmed by a Treasury Minute of the 30th Nov. of that year.		- - Treasury Fee Fund.	- - -	
Individuals	- - -	- - -	- - -	- - -	- - These Fees ceased to be charged at the Treasury in 1834, when the Exchequer Act came into operation. They are virtually paid to the Paymaster Civil Services, who is directed to pay the amount, less the fees to which they were liable. *Vide* Act 4 Will. 4, c. 15, s. 25.
Public Funds.	- - -	- - -	- - -	- - -	- - Ceased in Oct. 1834, when the Exchequer Act came into operation.
- -	- - -	- - -	- - -	- - -	Abolished by Treasury Minute, 13 Oct. 1835.

(*continued*)

TREASURY.

Appendix, No. 60.
Return No. 2 of
Lacy Rumsey, Esq.

NATURE and DESCRIPTION of the Service done, or alleged to be done, for which each Fee, Gratuity, Perquisite, or Emolument was received.	RATE of Fee, Gratuity, Perquisite, or Emolument.	AMOUNT RECEIVED under each head of Fee, &c. in the under-mentioned Years.			TOTAL AMOUNT of each Fee, &c. received in the Three Years.
		1833.	1834.	1835.	
Funds:	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Dividend Warrants upon every new contribution for Annuities added to any former Funds, or constituting a new Fund, and for the Sum issued for the management of the same.	2 10 –	1,274 12 –	1,000 – –	- - -	2,274 12 –
On Disbursements -	2 10 –				
On Contracts - -	2 2 –				
South Sea Company:					
Warrants for Dividends on 1,919,600 *l.*	7 10 –	7 10 –	7 10 –	- - -	15 – –
Ditto, on Disbursements	2 10 –				
Exchequer Bills:					
Warrants and Orders -	2 2 –	46 5 –	79 7 6	- - -	125 12 6
Bank Circulation - -	3 3 –	6 6 –	- - -	- - -	6 6 –
Taxes:					
Salary and Incident Bills	23 10 –	94 – –	94 – –	47 – –	235 – –
Mint; Trial of the Pix:					
Master's Memorial -	1 1 –				
King's Remembrancer -	1 1 –	5 7 –	- - -	- - -	5 7 –
Goldsmiths' Company -	1 10 –				
Order in Council - -	1 15 –				
Post-Office:					
Salary Bill - - -	4 4 –	16 16 –	25 4 –	- - -	42 – –
King's Printer:					
Warrant and Order for payment of each of their Annual Bills.	21 – – and 5 *l.* per 1,000 *l.*	82 10 –	101 – –	- - -	183 10 –
Sheriffs:					
Over Payments for every Warrant and Order—					
From 10 *l.* to 20 *l.*, and from 20 *l.* to 100 *l.*	– 10 6	86 2 –	2 2 –	- - -	88 4 –
And for every 100 *l.* -	1 1 –				
Scotland:					
King's Signature on Warrants.	4 15 –	19 – –	4 14 –	- - -	23 14 –
Approbation Annual Report Trustees Fisheries.	2 11 –	5 – –	5 – –	5 – –	15 – –
Salaries Commissioners Herring Fishery.	2 2 –	6 6 –	16 16 –	14 14 –	37 16 –
Civil Establishment -	28 3 –	217 10 6	- - -	- - -	217 10 6
Mint:					
Officers' Annual Salary -	11 1 –	11 1 –	11 1 –	- - -	22 2 –
Judges:					
Dormant Warrant for a Judge's Salary.	4 1 –	4 1 –	20 5 –	- - -	24 6 –
General Warrants:					
Warrant signed by the King.	4 11 –	241 3 –	40 19 –	45 10 –	327 12 –
Warrant signed by the Board.	2 2 –	235 7 6	157 9 6	23 2 –	415 19 –
Clerk Record Keeper Warrant.	6 6 –	37 16 –	37 16 –	- - -	75 12 –
For a Sign Manual, Warrant and Order.	6 13 6	267 – –	260 6 6	- - -	527 6 6
For a Warrant and Order	2 12 6	105 – –	93 9 –	- - -	198 9 –
Ditto, and Reference -	3 13 6	55 2 6	69 16 6	3 13 6	128 12 6
Passing a Patent - -	10 10 –	- - -	- - -	10 10 –	10 10 –
TOTAL - - - £.		3,840 12 6	3,670 3 –	1,065 13 –	8,576 8 6

8 December 1836.

From whom received.	Period when each Fee, &c. was first demanded and collected.	Under what Act of Parliament or other Authority each Fee, &c. was demanded.	Whether received for the use of the Officer, or of the Department; and if the latter, how appropriated.	Whether the Officer holds his Situation for Life, or during Pleasure.	OBSERVATIONS.
- -	- - These Fees are very ancient; they appear to have been in existence prior to 1782, and were confirmed by a Treasury Minute of the 30th Nov. of that year.		- - Treasury Fee Fund.	- - -	- - Ceased in Oct. 1834, when the Exchequer Act came into operation.
- - Public Funds.	- - The date of these Fees cannot be traced.		- - -	- - -	Abolished by Treasury Minute, 13th Oct. 1835.
- -	- - -	- - -	- - -	- - -	- - Ceased in Oct. 1834, when the Exchequer Act came into operation.
- -	- - -	- - -	- - -	- - -	
- -	- - -	- - -	- - -	- - -	- - Abolished by Treasury Minute, 13th Oct. 1835.
- -	- - -	- - -	- - -	- - -	- - Discontinued, as appears by Mr. Vernon's Return.
- -	- - These Fees are very ancient; they appear to have been in existence prior to 1782, and were confirmed by a Treasury Minute of the 30th Nov. of that year.		- - Treasury Fee Fund.	- - -	- - These Fees have ceased, the offices having been revoked by letters patent, 7th June 1836.
Individuals	- - -	- - -	- - -	- - -	- - Ceased in Oct. 1834, when the Exchequer Act came into operation.
Public Funds.	- - -	- - -	- - -	- - -	- - Abolished by Treasury Minute, 13th Oct. 1835.
Individuals	- - -	- - -	- - -	- - -	- - Ceased in Oct. 1834, when the Exchequer Act came into operation.

- - This Fee, prior to January 1835, was a perquisite of the person employed to pass the patent. On the appointment of the present receiver of fees, by Minute of the 17th of October 1834, he was directed to bring all receipts under this head to the public account. Subsequent directions have been given to discontinue the charge, and it has ceased altogether.

(signed) *Lacy Rumsey.*

TREASURY.

Appendix, No. 61.
Return No. 3 of *Lacy Rumsey*, Esq.

Appendix, No. 61.

THE RETURN (No. 3) of *Lacy Rumsey*, Esq., containing a List of Instruments upon which Fees were charged in the Department of His Majesty's Treasury prior to the Year 1782, and confirmed by a Minute of their Lordships of the 30th November of that Year, respecting which no Fees were received in the Years 1833, 1834 and 1835, and showing, as far as the same can be ascertained, the Period at which they were severally discontinued to be charged, transferred to other Departments or abolished.

Description of Instrument on which the Fee is Charged.	Rate of Fee.	OBSERVATIONS.
Contracts:	£. s. d.	
For every contract - -	24 10 –	- - discontinued to be charged, as appears by the Return of Mr. Vernon, late Receiver of Fees, dated 9th January 1835, which Return was made by their Lordships' order, dated 9th December 1834.
Customs:		
Warrant, half-yearly, allowing Salaries, Officers, Plantations.	3 – –	- - ceased by Treasury Order, 12th Dec. 1825, as appears by Mr. Vernon's Return.
— allowing Rewards to Officers, Quarantine Service	6*d.* in the 1 *l.*	Ceased, 5th Jan. 1828, as ditto.
— Repayment Land-tax to Officers of the Customs.	4 – –	Discontinued. As appears by Mr. Vernon's Return.
— Allowance to Pipe Officers	3 19 6	
Reference and Warrant to Officers Exchequer, for joining Tallies.	4 14 6	Abolished -
Warrant of Approbation of a Deputy to a Patent or other Officer.	2 2 –	Never received by the late or present Receiver.
Dormant Warrant for a Salary to ditto.	10*s.* 6*d.* to 1 *l.* 1*s.* & 6*d.* in the 1 *l.*	
For a Fiat for Officer by Patent -	15 1 –	
Foreign Ministers:		
Ambassadors' Allowances, quarterly	6 7 –	Abolished, as appears by Mr. Vernon's Return.
Envoys Extraordinary and Plenipotentiary.	6 7 –	
Inferior Ministers - - - -	3 3 6	
All Bills of Extraordinaries of 100 *l.*	3 3 6	
Cabinet Council:		
For each Warrant and Order for a quarterly payment.	3 3 6	- - never paid to the late or present Receiver.
Contracts for Convicts:		
For the Contract - - - -	24 10 –	Discontinued, as appears by Mr. Vernon's Return.
Warrant and Order for the issues thereon.	5 6 –	
Navy:		
Writing letters for issuing money -	10 10 –	Abolished by Treasury Minute 10th October 1797.
From the Marine-office, yearly -	5 5 –	
Army:		
Writing letters for issuing money -	21 – –	
Sign Manual, paying for provisions, necessaries or other articles furnished on Commission.	5 12 –	- - abolished, as appears by Mr. Vernon's Return.
For a constitution appointing a Commissary.	4 11 –	- - Treasury Minute, 17th Dec. 1811, abolished the appointment of a Commissary by a constitution, and therefore ceased.
Countersigning a War-office Warrant, if for a sum above 50 *l.*	2 2 –	Discontinued, as appears by Mr. Vernon's Return.
If under 50 *l.* and above 20 *l.* - -	1 1 –	
N. B. If more Regiments than one contained in the same Warrant, each Regiment paid the like Fee.		
Ordnance:		
Writing letter for issuing money -	4 4 –	- - abolished by Treasury Minute, 10th October 1797.

TREASURY.

Appendix, No. 61. Return No. 3 of *Lacy Rumsey*, Esq.

Description of Instrument on which the Fee is Charged.	Rate of Fee.	OBSERVATIONS.
Ordnance—*continued.*	£. s. d.	
Warrant for Patent Salaries to Officers of the Ordnance, half-yearly.	2 2 – and 6*d.* in the 1 *l.*	- - ceased on transfer of these payments from the Civil List to grants for Ordnance Services, per Act 56 Geo. 3, c. 46.
America:		
Sign Manual, Warrant, Order, Letter of Issue and Letter for not deducting the Tax of 6*d.* in the pound for money imprested to the Colony Agents.	8 19 –	Discontinued, as appears by Mr. Vernon's Return.
For the Colony establishments	10*s.* per cent.	
Funds:		
From the Bank, at Christmas -	21 – –	Abolished by Treasury Minute, 10 October 1797.
Ditto South Sea Company, ditto -	8 8 –	
Stamps:		
New Year's Gift - - -	5 5 –	
Funds:		
East India Company, for Dividends on 3,200,000 *l.*	3 3 6	These fees ceased when the stock was subscribed into Reduced Annuities, 33 Geo. 3, c. 47.
Management, 3,000,000 *l.* - -	3 3 6	
Dividends on 1,000,000 *l.* - -	5 1 –	
Lotteries:		
Warrant for Incidents, Salaries -	3 3 6	Ceased when the lotteries terminated.
Commissioner's Appointment - - -	15 1 –	
Pensions:		
For each Warrant and Order for the payment to late Ministers at Foreign Courts, for 100 *l.* or upwards, quarterly.	3 3 6	Transferred to Paymaster Civil Services, where the Fees are virtually deducted, he being directed to pay the respective amounts less the Fees to which they were liable. *Vide* Act 4 Will. 4, c. 15, s. 25.
Ditto, under 100 *l.* ditto - -	2 13 –	
Warrant for payment of Pensions by Patent.	3 3 6	
Taxes:		
Appointment Receiver, London: Warrant for Security & Commission	139 10 –	Discontinued, as appears by Mr. Vernon's Return.
Appointment Receivers, whole counties.	11 3 –	
Ditto - ditto half counties	7 3 –	
Commission to receive arrears -	3 3 –	
Receiver's House-duty reference: Warrant for Security and Commission.	7 3 –	
Warrant for repayment of Money on Receiver's account.	3 3 6	
Warrant for Allowances - -	1 1 – and 3 *d.* in the 1 *l.*	
Band of Pensioners, quarterly Salary, Warrant.	6 1 –	- - transferred to the Lord Chamberlain's Establishment, per warrant, 12 Sept. 1831.
Salt Office, Warrants on Salaries and Incident Bills.	2 10 –	Abolished -
Officers, House of Peers, Warrant and Order.	2 2 –	As appears by Mr. Vernon's Return.
Officers, House of Commons, Warrant on Incident Bills, Serjeant-at-Arms.	5 5 –	Discontinued.
Clerk, House of Commons, Warrant and Order.	3 3 6	
Speaker, House of Commons, Warrant and Order for his allowance.	1 1 6	
Wardrobe:		
Entering Privy Seal for impresting money.	– 13 6	Never paid to the late or present Receiver.
Allowance at Christmas - -	5 5 –	

TREASURY.

Appendix, No. 61. Return No. 3 of *Lacy Rumsey*, Esq.

Description of Instrument on which the Fee is Charged.	Rate of Fee. £.	s.	d.	OBSERVATIONS.
Post Office:				
Annual Warrant for repayment of Land-tax.	24	4	–	- - discontinued, as appears by Mr. Vernon's Return.
An allowance at Christmas - -	5	5	–	abolished by Minute 10th Oct. 1797.
Chief Justices in Eyre:				
Warrant, quarterly - - - -	–	17	6	Transferred to the Office of Woods, per Act 3 & 4 Will. 4, c. 86.
Warrant and Order, quarterly, for Salary.	3	3	6	
Bath Officers:				
Warrant for half-yearly Salaries -	5	15	–	- - transferred to the Lord Chamberlain's establishment, per Warrant 12th September 1831.
Lyme Regis:				
Sign Manual, Warrant and Order -	3	10	–	Discontinued, as appears by Mr. Vernon's Return.
Ditto - - ditto - - -	3	10	–	
Hawkers and Pedlars:				
Warrant on Incident Bill - -	4	4	–	- - transferred to the Hackney Coach Office, per Act 50 Geo. 3, c. 41.
Hackney Coach Office:				
Warrant on Salary and Incident Bills	3	15	–	Transferred to the Commissioners of Stamps, per Act 1 & 2 Will. 4, c. 22.
An Allowance at Christmas - -	1	1	–	
Serjeant-at-Arms:				
Salary Warrant, quarterly - -	3	3	–	- - transferred to the Lord Chamberlain's establishment, per Warrant, 12th September 1831.
Alienation Office:				
Indenture or Commission, appointing a Commissioner.	17	–	–	- - abolished, per Act 5 & 6 Will. 4, c. 82.
Sheriffs:				
Warrant and Order, annually, 4,000 *l.*	-	-	-	Abolished, as appears by Mr. Vernon's Return.
Fees on their Patent - - -	4	4	6	
Wine License, late Officer:				
Bainbridge, Accountant, Warrant and Order, Messenger.	1	11	–	Never received by the late or present receiver.
Cass, Office Keeper - - - -	–	5	–	
Scotland:				
Annual approbation of the proposals of Commissioners of annexed forfeited Estates.	12	–	–	
Mint Warrant and Order in Council for the Carron Company to export guns.	2	2	–	
Customs, Scotland:				
Appointment, Collectors - -	3	13	6	Subject to the regulations of Customs in England on consolidation of the Boards of Great Britain and Ireland, per Act 4 Will. 4, c. 23.
Comptrollers - - - - -	2	2	–	
Inferior Officers - - - - -	6 *d.* in the 1 *l.*			
Salary Bill - - - - - -	1	10	–	
Salt, quarterly Salary Bill - -	1	10	–	
Services relating to Customs and Salt Duties.	28	8	–	
Excise, quarterly Salary and Incident Bills, and quarterly Malt do.	10	4	–	
For the Sign Manual, Warrant and Order for issuing money granted for Roads and Bridges.	7	18	–	Discontinued, as appears by Mr. Vernon's Return.
Ditto for the Allowance of 500 *l.* per annum to the Superintendent of Roads, North Britain.	5	5	–	
Secretaries of State:				
Sign Manual for Privy Seal for their Allowance and Secret Service.	1	1	–	Never received by the late or present Receiver.
Docket for ditto - - - - -	1	1	–	
Warrant or Letter for issuing Allowances or Secret Service.	1	1	–	
Ireland:				
King's Letter - - - - -	1	1	–	- - discontinued, as appears by Mr. Vernon's Return.

TREASURY.

Appendix, No. 61. Return, No. 3, of *Lacy Rumsey*, Esq.

Description of Instrument on which the Fee is Charged.	Rate of Fee. £.	s.	d.	OBSERVATIONS.
Ireland—*continued.*				
Warrant for landing accoutrements of a regiment, duty free.	1	1	–	- - never received by the late or present Receiver.
An allowance by the Parliament of Ireland at the end of every Session.	210	15	–	- - the last payment was made in December 1829, as appears by Mr. Vernon's Return.
Woods:				
For the entry of an Estimate annexed to a Report of the Surveyor of Woods.	1	1	–	- - discontinued, as appears by Mr. Vernon's Return.
Warrant for the following Forest Officers' Salaries:				
Mr. Onslow, Ranger, Windsor Forest.	2	11	–	These names were on the List of 30th November 1782, but have long disappeared, probably at the death of parties.
Lord Bulkeley, Constable, Dean Forest.	3	3	–	
Emmerick - - - - -	2	2	–	
Bateman - - - - -	3	3	–	
Under-Keeper, Cranbourne-Chase.	–	5	–	Discontinued
Crown Leases:				As appears by Mr. Vernon's Return.
Transcript of a Lease - - -	–	16	6	Abolished -
Warrant for a Particular - -	2	12	6	
Great Officers:				
Warrant for the payment of their Salaries, viz:				
Duke of St. Albans - -	5	10	–	- - transferred to the Office of Woods, per Act 3 & 4 Will. 4, c. 86.
Chancellor of the Duchy - -	3	3	6	- - transferred to Duchy Office, per Minute 30th August 1833.
Clerks of the Council - -	8	2	–	Discontinued, as appears by Mr. Vernon's Return.
Keeper of the Council Records -	2	3	–	
Judges:				
Warrant for augmentation, half-yearly.	3	7	–	
Termly Allowances to Justices of Chester.	–	15	–	
Augmentation ditto, half-yearly.	1	14	–	
Further augmentation, yearly.	3	7	–	
Attorney and Solicitor-General:				
Warrant for Salaries, each - -	3	3	–	
Solicitor, Treasury:				
In lieu of the usual Warrant for his Salary, he pays an allowance yearly of	28	8	–	- - never received by the late or present Receiver.
Solicitor of the Exchequer:				
Warrant, quarterly, for his Salary -	2	2	–	- - abolished, as appears by Mr. Vernon's Return.
Royal Family:				
Examiner of Plays, Salary Warrant, quarterly.	1	17	6	Transferred to the Lord Chamberlain's Establishment, per warrant 12th September 1831.
Deputy of ditto - - ditto - -	1	10	–	
Bedchamber:				
Warrants for their Salaries quarterly, viz.:				
Groom of the Stole - - -	3	3	6	
Vice-Chamberlain - - -	3	3	6	
Gentlemen of the Chamber, each	2	12	6	
Grooms of ditto - - -	2	10	–	
Officers of the Ceremonies:				
Master, Warrant, quarterly -	3	5	–	
Assistant - - ditto - -	2	2	–	
Auditors of the Imprests:				
Warrants for salary, each -	1	7	–	- - never received by the late or present Receiver.

(*continued*)

TREASURY.

Appendix, No. 61. Return, No. 3, of *Lacy Rumsey*, Esq.

Description of Instrument on which the Fee is Charged.	Rate of Fee. £.	s.	d.	OBSERVATIONS.
Auditors of the Land Revenue:				
Warrant for Salary, each - -	2	2	–	- - discontinued, as appears by Mr. Vernon's Return.
Astronomer Royal - - - -	3	7	–	transferred to Navy Grants.
Governor, Windsor Castle - -	–	10	6	Transferred to the Lord Chamberlain's Establishment, per Warrant 12th September 1831.
	and 6 *d.* in the 1 *l.*			
Keeper of the King's Libraries, Warrant quarterly.	1	11	6	
Ministers, Isle of Man - - -	1	2	6	- - transferred to Civil Contingencies, per Minute, 30th August 1833.
Trustees, British Museum - -	2	3	–	- - discontinued, as appears by Mr. Vernon's Return.
Gentleman Usher Black Rod - -	1	1	–	- - transferred to the Lord Chamberlain's Establishment, per Warrant 12th September 1831.
Keeper Records, Forfeited Estates -	2	2	–	- - never received by late or present Receiver.
Clerk to the Record Keeper, Tower -	1	16	–	Discontinued, as appears by Mr. Vernon's Return.
— Order only - - -	1	13	6	
Keepers State Paper Office - -	8	7	–	- - never received by late or present Receiver.
Surveyor-General, Land Warrant, half-yearly.	1	1	–	Discontinued, as per Mr. Vernon's Return.
Ditto - - ditto - - - - -	1	1	–	
Latin Secretary, Warrant - -	1	15	6	
Knight Harbinger - - - -	1	15	–	Transferred to Consolidated Fund, and paid by Paymaster, Civil Services, per Act 2 & 3 Will. 4, c. 116.
Keeper, Tennis Courts - - -	1	7	–	
Stanhope and Sutton Pensions -	3	3	–	Stanhope died 18th September 1783.
Housekeeper, Newmarket - -	2	2	–	- - discontinued, as appears by Mr. Vernon's Return.
Keeper of the Council Chambers -	1	5	–	- - ceased on the death of Mr. Harding, 22d August 1822.
Professors of Modern History, Oxford and Cambridge, Warrant and Order.	4	1	–	- - included in Grant of Parliament, per Minute 30th August 1833.
Clerk of the Pipe - - - - -	2	2	–	Discontinued, as appears by Mr. Vernon's Return.
Foreign Apposer - - - - -	1	1	–	
Chancellor of the Garter - -	3	4	6	
Attorney-General, New York - -	2	12	6	- - never received by the late or present Receiver.
King's Advocate - - - - -	1	1		Discontinued, as appears by Mr. Vernon's Return.
Master of the Revels - - -	–	10	6	Abolished,
Under-Clerks of the Council - -	2	10	–	- - ceased on the death of Sir George Chetwynd, in March 1824.
Usher of the Exchequer - -	3	5	–	- - discontinued, as appears by Mr. Vernon's Return.
Kings and Heralds-at-Arms, half-yearly.	3	3	–	Transferred to Lord Chamberlain's establishment, per Warrant 12th September 1831.
Gloucester King-at-Arms, yearly -	2	1	–	
Heralds belonging to the Order of the Bath, yearly each.	–	16	6	
Corporation of Berwick - -	–	17	6	- - transferred to Grants of Parliament, per Minute 30th August 1833.
Corporation of Dartmouth - -	–	10	6	- - discontinued, as appears by Mr. Vernon's Return.
Eton College - - - - -	–	10	6	- - transferred to Office of Woods, per Act 3 & 4 Will. 4, c. 86.
Wainwright, Apothecary in Ordinary	–	19	–	- - transferred to the Lord Chamberlain's establishment, per Warrant 12th September 1831.
Yates' heirs - - - - - -	–	17	6	The pensions of Yates and Fairfax have been commuted; fees ceased.
Fairfax ditto - - - - -	–	17	6	
Lloyd, Housekeeper and Wardrobe Keeper, Kensington Palace.	1	15	–	Discontinued, as appears by Mr. Vernon's Return.
Shepherd, Master of the Mechanics	1	13	6	
Plumtree, Professor Physic, Cambridge.	–	10	6	Transferred to the Office of Woods, per Act 3 & 4 Will. 4, c. 86.
Professor Physic, Oxford - -	–	10	6	
Vansittart, Professor Law, Oxford, quarterly.	–	10	6	

TREASURY.

Appendix, No. 61.
Return, No. 3, of
Lacy Rumsey, Esq.

Description of Instrument on which the Fee is Charged.	Rate of Fee.	OBSERVATIONS.
Auditors of Land Revenue—*contd.*	£. s. d.	
Bute, Ranger, Richmond New Park	1 1 – and 6 *d.* in the 1 *l.*	ceased on his death.
Martin, Professor of Botany, Oxford	– 17 6	Transferred to the Office of Woods, per Act 3 & 4 Will. 4, c. 86.
Mayor of Macclesfield	1 1 –	
Taylor	– 9 9	Discontinued, as appears by Mr. Vernon's Return.
Turner	1 1 –	
Savoy Ministers	1 1 –	Transferred to the Office of Woods, per Act 3 & 4 Will. 4, c. 86.
Christ Hospital	1 15 –	
Bibbing Messenger, attending Printing Press.	1 1 6	-- discontinued, as appears by Mr. Vernon's Return.
Halifax, Apothecary in Ordinary, yearly.	2 2 –	-- transferred to the Lord Chamberlain's establishment, per Warrant 12th September 1831.
Blackerly, Housekeeper, Westminster	– 4 6	ceased to be paid in 1812.
Hatsel, Patent Fee, Clerk House of Commons.	– 10 6	-- discontinued, as appears by Mr. Vernon's Return.
Dean and Chapter of Lichfield	– 10 6	-- transferred to the Office of Woods, per Act 3 & 4 Will. 4, c. 86.
Earl of Arran	– 2 6	-- discontinued, as appears by Mr. Vernon's Return.
Emanuel College, Cambridge	– 13 6	Transferred to the Office of Woods, per Act 3 & 4 Will. 4, c. 86.
Master of the Temple	1 9 –	
Minister of St. Botolph	– 6 –	ceased per Minute 30th August 1833.
Poor of St. Magnus	– 13 –	Transferred to the Woods, per Act 3 & 4 Will. 4, c. 86.
— St. Michael's	– 10 6	
— St. John's	– 6 –	
Schoolmaster of Southwell	– 10 6	
Vicar of the Tower	– 6 –	-- transferred to Army Grants, per Minute 30th August 1833.
Vicars of Lichfield	– 10 6	Transferred to the Office of Woods, per Act 3 & 4 Will. 4, c. 86.
University of Oxford	– 10 6	
Ditto	– 10 6	
University of Cambridge	– 11 6	
— two Warrants each	– 10 6	
Deputy Chamberlain of the Exchequer.	1 1 –	-- abolished by Treasury Minute 5th January 1832.
Rowe, yearly	1 1 –	Discontinued, as appears by Mr. Vernon's Return.
Pipe, Officer	2 11 –	
Treasurer's Remembrancer's Clerk	– 11 –	
Housekeeper at Hampton Court	6 *d.* in the 1 *l.*	-- transferred to the Lord Chamberlain's establishment, per Warrant 12th September 1831.
Heron, Treasurer Remembrancer, Exchequer.	2 12 6	Discontinued, as per Mr. Vernon's Return.
Chapman, Second Secondary in office of ditto.	1 1 –	
Cotton	6 *d.* in the 1 *l.*	-- transferred to the Office of Woods, per Act 3 & 4 Will. 4, c. 86.
For a Sign Manual for a Privy Seal to discharge a Baronet of 1,095 *l.*, payable by him in respect of that dignity.	7 6 –	Never received by the late or present Receiver.
For a Warrant on such Privy Seal	5 1 –	
For a Warrant on an Order in Council.	1 1 –	-- abolished by Minute 5th January 1832.

Treasury Chambers,
8 December 1836.

(signed) *Lacy Rumsey.*

TREASURY.

Appendix, No. 62. Return, No. 4, of *Lacy Rumsey*, Esq.

Appendix No. 62.

THE RETURN (No. 4) of *Lacy Rumsey*, Esq., who holds the Office of Clerk of the Bills, and has Fee, Gratuity, Perquisite and Emolument demanded and taken by him in virtue of the said Years ended the 31st December 1835, and which continue to be charged, together with certain

NATURE and DESCRIPTION of the Service done, or alleged to be done, for which each Fee, Gratuity, Perquisite or Emolument was received.	RATE of Fee, Gratuity, Perquisite or Emolument.	AMOUNT RECEIVED under each Head of Fee, &c. in the undermentioned Years.			TOTAL AMOUNT of each Fee, &c. received in the Three Years.
		1833.	1834.	1835.	
		£. s. d.	£. s. d.	£. s. d.	£. s. d.
I. King's Warrants, relating to Appointments.	*See* Return of Mr. *Rumsey*, (No 1), Appendix No. 59.	36 8 –	59 3 –	31 17 –	127 8 –
II. Board's Warrants, relating to Appointments.		93 2 –	93 2 –	49 – –	235 4 –
III. Constitutions, Nominations and Appointments.		665 2 –	643 11 6	2,433 19 6	3,742 13 –
IV. Grants of Salary -		13 6 2	36 15 –	6 13 –	56 14 –
V. Pensions - -		236 – –	291 4 –	259 12 6	786 16 6
VI. Grants out of Money in the hands of the Crown by Forfeiture, Escheat, Capture, &c.		737 2 –	623 7 –	614 5 –	1,974 14 –
VII. Warrants to accept Compositions for Offences against the Revenue.		31 10 –	9 9 –	48 6 –	89 5 –
VIII. Grants of Land -		27 6 –	- - -	- - -	27 6 –
IX. Entering Instruments originating in other Offices.		25 4 –	61 19 –	39 18 –	127 1 –
X. Crown Leases - - -		319 14 6	208 8 6	290 6 6	818 9 6
XI. Beneficial Warrants or Letters, without specific Grants of Money.		983 6 3	1,006 6 –	2,187 3 –	4,176 15 3
TOTAL - - - £.		3,168 – 9	3,033 5 –	5,961 – 6	12,162 6 3

There were no expenses incurred in the collection of the said fees.

Appendix, No. 63. Letter from the Assistant Secretary of the Treasury.

Appendix No. 63.

Gentlemen,

In answer to your Secretary's letter, of the 17th instant, I am commanded by the Lords Commissioners of His Majesty's Treasury to acquaint you, that no fees, gratuities or perquisites are received by any person on the establishment of this office, or of the commissariat

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Appendix, No. 62.

charge of the Fees in the Department of His Majesty's Treasury, containing a detailed Account of every Office, and showing the Amount actually received under each head of Fee, &c. in each of the Three other Particulars relating thereto; namely,

From whom received.	Period when each Fee, &c. was first demanded and collected.	Under what Act of Parliament or other Authority each Fee, &c. was demanded.	Whether received for the Use of the Officer or of the Department; and if the latter, how appropriated.	Whether the Officer holds his Situation for Life or during Pleasure.	OBSERVATIONS.
Individuals.	The whole of these fees, except those upon appointments in the Excise and Stamp Departments, are very ancient. They appear to have been in existence prior to 1782, and were confirmed by a Treasury Minute of the 30th November in that year. The authority for the fees upon the Excise and Stamp appointments cannot be traced, but they have been long paid; and it is presumed that the amount of the fee has been regulated with reference to appointments of the same value in other public departments.		The fee fund of the Treasury.		

Treasury Chambers, 8 Dec. 1836.

(signed) *Lacy Rumsey.*

missariat branch, either for his own use or for the public, except by Mr. Rumsey, the receiver of fees; and that the fees which are paid to him are all accounted for to the public.

I am gentlemen, Your obedient servant,

Treasury Chambers, 22 December 1836. (signed) *A. Y. Spearman.*

Appendix, No. 63.
Letter from the Assistant-Secretary of the Treasury.

The Committee on Fees of Public Offices, Cannon-row.

COLONIAL SLAVE REGISTRY OFFICE.

COLONIAL SLAVE REGISTRY OFFICE.

Appendix, No. 64. - - - - - -

Appendix, No. 64. Return of *Thomas Amyot*, Esq.

THE RETURN of *Thomas Amyot*, Esq., who holds the Office of Registrar of Colonial Slaves in demanded and taken by him in virtue of his said Office, and showing the Amount actually together with certain other Particulars relating thereto; namely,

NATURE and DESCRIPTION of the Service done, or alleged to be done, for which each Fee, Gratuity, Perquisite or Emolument was received.	RATE of Fee, Gratuity, Perquisite or Emolument.	AMOUNT RECEIVED under each Head of Fee, &c. in the undermentioned Years. 1833.	1834.	1835.	TOTAL AMOUNT of each Fee, &c. received in the Three Years.
		£. s. d.	£. s. d.	£. s. d.	£. s. d.
Searching the Registry Books for information required by parties applying relative to Returns of Slaves contained therein.	For each search, 3*s.* 6*d.*	6 6 6	25 7 6	20 16 6	52 10 6
Making copies or extracts of Returns of Slaves contained in the Registry Books.	For each certificate, not exceeding 10 slaves, 10*s.* For each additional slave above the number of 10 and under 100, 6*d.* For each additional slave above 100, 3*d.*	506 13 -	474 10 9	189 3 -	1,170 6 9
TOTAL - - - £.		512 19 6	499 18 3	209 19 6	1,222 17 3

There is no expense incurred in the collection of the fees.

COMPTROLLER-GENERAL OF THE EXCHEQUER.

COMPTROLLER-GENERAL OF THE EXCHEQUER.

Appendix No. 65. - - - - - -

Appendix, No. 65. Return of *John Bowen*, Esq.

THE RETURN of *John Bowen*, Esq., who holds the Office of Superintendent of Weights and

Comparison and verification of weights and measures.	1*l.* 14*s.* on each set.	6 16 -	278 16 -	481 13 -	767 5 -
Custody of the horse-shoes and hob-nails, and for producing the same at the Court of Exchequer on swearing the Sheriffs of London into office.	13*s.* 6*d.* per annum.	- 13 6	- 13 6	- 13 6	2 - 6
TOTAL - - - £		7 9 6	279 9 6	482 6 6	769 5 6

No expenses are incurred in the collection of the fees.

COLONIAL SLAVE REGISTRY OFFICE.

- - - - - - - Appendix No. 64.

Great Britain, containing a detailed Account of every Fee, Gratuity, Perquisite and Emolument received under each head of Fee, &c. in each of the Three Years ended the 31st December 1835,

From whom received.	Period when each Fee, &c. was first demanded and collected.	Under what Act of Parliament or other Authority each Fee, &c. was demanded.	Whether received for the Use of the Officer, or of the Department; and if the latter, how appropriated.	Whether the Officer holds his Situation for Life or during Pleasure.	Observations.
From the parties applying for information.	10th Dec. 1819.	Act of 59th Geo. 3, c. 120, "For establishing a Registry of Colonial Slaves in Great Britain, and for making further provision with respect to the removal of Slaves from British Colonies;" and warrant of the Lords Commissioners of the Treasury, dated the 25th of November 1819.	Not received for the use of the registrar or his assistants, but carried to the public account, as directed by the warrant referred to in the preceding column.	By warrant under the Royal Sign Manual, dated 1st Aug. 1819, and countersigned by His Majesty's Secretary of State for the Colonial Department. Held during pleasure.	

13 December 1836. *Thomas Amyot*, Registrar.

COMPTROLLER-GENERAL OF THE EXCHEQUER.

- - - - - - - Appendix No. 65.

Measures in the Department of the Comptroller-General of His Majesty's Exchequer.

- - With very few exceptions, from weight and measure makers.	Unknown -	Custom - -	Since the 10th October 1834, when the office of Comptroller-general of the Exchequer was first established, the fees have been paid quarterly into the Bank of England, to the account of the Paymaster of Civil Services, by whom they are appropriated according to directions from the Lords Commissioners of His Majesty's Treasury.	During pleasure.	The fee of 1*l.* 14*s.* on the verification of weights and measures has been taken from time immemorial, formerly by the two Chamberlains of the Exchequer. The fee was apportioned thus: To the use of each chamberlain, 14*s.* 10*d.* - - £. 1 9 8 To the use of Government, 4*s.* 4*d.* - 4 4 £. 1 14 -
- - Court of Exchequer.	Unknown -	Custom.			

The Chamberlains surrendered their offices on the 10th Oct. 1826, the duties of which were then transferred to the Auditor of the Exchequer; one of those officers received the Fees, and paid them over to the Receiver general of Exchequer Fees, by whom they were applied to the services of Government, except the portion (14*s.* 10*d.* of each fee), of Mr. Burgoyne, one of the late chamberlains, to whom he was authorized to pay the same, during his life, by Treasury Minute, dated 5th December 1826, in part compensation for the surrender of his office. Mr. Burgoyne is now dead.

On the 10th October 1834, the office of Auditor, as well as the other offices of the Exchequer, was abolished, and that of the Comptroller-general established. The Return for the year 1833, and up to 10th October 1834, does not therefore strictly belong to the office of the Comptroller-general; but as he is desirous of promoting the object of the Commissioners of Inquiry to the utmost as far as he may be in anywise concerned, he has directed the Return to be prepared from entries in the books of the late auditor, in his possession, of the accuracy of which he has no doubt.

19 Nov. 1836. (signed) *John Bowen.*

Appendix, No. 66. Copy Treasury Minute, 9th Feb. 1836.

Appendix, No. 66.

COPY Treasury Minute, 9 February 1836.

My Lords read their Minute of the 13th October last, on the subject of the discontinuance of all fees payable from the several public departments to the Treasury, for passing warrants and other instruments for the public service.

It appears to my Lords, that the rule laid down in the said Minute may be applied with advantage to other departments, and with this view, they desire that letters may be addressed to the offices of the three Secretaries of State, and the Privy Council, stating that much unnecessary trouble and delay is occasioned by the present system of defraying, out of money provided by Parliament or from other official sources, the fees which are now chargeable upon documents passing between different public departments upon the public service; and their Lordships are of opinion that it would tend to simplify the accounts, as well as to prevent the delay and inconvenience which must occasionally occur, if fees of this description were at once abolished in all those cases were they form part of the Fee Funds of the respective offices.

Should the Secretaries of State and the Lords of the Council concur in their opinion, they request that directions may be issued accordingly, and that they may be furnished with an estimate of the probable annual amount of such fees, and of the addition which will consequently be required to be made to the vote to be proposed to Parliament in the present Session, to make good the deficiencies of the Fee Funds in the respective departments.

Appendix, No. 67.

COPY Treasury Minute, 1st March 1836.

Appendix, No. 67. Copy Treasury Minute, 1st March 1836.

Read Letter from Mr. Phillipps, transmitting account of Mr. Plasket, of fees paid by him on passing certain commissions, and requesting payment thereof.

Acquaint Mr. Phillipps, for the information of Lord John Russell, that as it appears that part of the fees of these commissions has been already brought to account, my Lords will direct the payment of the fees in these instances, according to the former practice; but they are of opinion that, for the future, all fees on instruments of this description, which have been hitherto payable by other public departments to the Privy Seal and Signet Offices, and the Crown Office in Chancery, should be discontinued; and their Lordships will forthwith communicate with those departments, with a view of bringing into full effect the principle laid down in their previous minutes on this subject.

Let Mr. Sargent pay to Mr. Plasket the sum of 171 *l.* 9 *s.* 4 *d.*, the expense of passing under the Great Seal the Commissions on Charities and on the Civil Departments of the Army, as recommended in Lord John Russell's letter of the 9th instant, and authorise him to charge the same to the account of Civil Contingencies.

Transmit to the Lord Privy Seal, and to the clerks of the signet, copies of the minutes of this Board of the 13th October 1835, and 9th February last, and request they will respectively give such directions as may be necessary to carry into effect the alteration proposed with respect to the fees in their departments.

Transmit copies of those minutes also to the Lord Chancellor, and request his Lordship to inform this Board whether he sees any objection to the same system being applied to the remission of fees now chargeable in the Crown Office, in all cases where those fees are defrayed from the funds of the public departments.

State that my Lords would be disposed, with his Lordship's concurrence, to exercise the power vested in them by the Act of last Session, 5 & 6 Will. 4, c. 47, s. 5, and to direct the immediate discontinuance of all payments of this description, should his Lordship approve of this proposal.

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SECOND AND FINAL

REPORT

OF THE

COMMITTEE

APPOINTED BY

THE LORDS COMMISSIONERS OF HIS MAJESTY'S TREASURY,

TO INQUIRE INTO THE

FEES AND EMOLUMENTS

OF

PUBLIC OFFICES.

Ordered, by The House of Commons, *to be Printed,*
5 May 1837.

[*Price* 10*d.*]

REPORT - - - - - - - - - - - - p. 3
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SECOND AND FINAL REPORT.

TO THE LORDS COMMISSIONERS OF HIS MAJESTY'S TREASURY.

WE, the Committee appointed to inquire into the Fees, Gratuities, Perquisites, and Emoluments received in Public Offices, have agreed to this our Second Report, which has reference to the following offices; namely,

Stamps and Taxes,
Customs,
Excise,
Woods, Forests, Land Revenues, Works and Buildings,
Chancellor of the Exchequer's Office,
King's Remembrancer's Office;

And we do report to your Lordships accordingly.

STAMPS AND TAXES.

Stamp Department.

THE first institution of the stamp duties was by statute 5 & 6 William & Mary, c. 21; and the seventh section of that statute authorized the appointment of Commissioners, who were empowered to nominate inferior officers for the better collecting and levying the duties.

The Commissioners under the 25 Geo. 3, c. 19, to whose proceedings we have so frequently referred in our First Report, do not appear to have extended their inquiries to the Stamp Office; but on the 29th of August 1783, a letter was addressed by the secretary of the Treasury to the Commissioners of stamps upon the subject of fees received in that department, and their Report in reply thereto will be found in the Appendix. Appendix, No. 1.

Nothing appears to have been done further on this point until 1810, when by a minute of the Treasury dated 28th August, regulating the salaries of the establishment, fees were abolished; and orders of the Board of Stamps, dated 4th and 10th October in that year, were issued in these words: "Ordered, that from and after the 10th instant, no fees or gratuities are to be taken in this office; and any person who shall receive or take any such, contrary to this order, shall be immediately dismissed."

"To prevent any misconstruction of the general order of the 4th instant, forbidding any fees or gratuities to be taken in this office, ordered, that the same is intended to apply to any person who shall receive or take any such fee for any business done relating to the office, whether the same be transacted in or out of the office."

By the Returns made to us, it appears that the only fees now taken at the Stamp Office, are received under the three heads set forth in the margin, amounting upon an average of three years, ended 31st December 1835, to 47 *l.* 14 *s.* 4 *d.* per annum. Appendix, No. 2.

No. I. Copies of returns of shareholders in joint stock companies, and inspection of ditto filed in the office.
II. Searching enrolment books for apprentice indentures.
III. Certified copies of affidavits of proprietorship of newspapers.

These fees are for the most part authorized by Acts of Parliament passed since 1810; we consider, however, that the appropriation of the fees under the two first heads, amounting to 43 *l.* 0 *s.* 4 *d.* per annum, to the private use of the officers is incorrect, as it appears to us that there are no provisions in these several Acts which authorize the receipt of fees for the private use of individuals. Such an application of these fees seems to be in direct contravention of the intent of the Treasury order of 1810, against the policy of the orders of the commissioners above referred to, and the renewal of a system which on the above high authorities had already been abolished. We do not, however, recommend the discontinuance

continuance of the payment of these fees, received as they are for business done for the service of individuals, but we advise that the amount collected be carried to the public account.

The fees under No. III., amounting to 4 *l.* 14 *s.* per annum, should, we think, be continued, and appropriated as at present in aid of the revenue.

Appendix, No. 3.

In Ireland, the officers of this department receive fees under three heads as set forth in the margin, amounting, upon an average of three years ended 31st December 1835, to 443 *l.* 3 *s.* 8 *d.* per annum.

No. I. Certificates to kill game.
II. Licences to hawkers and pedlars, keepers of post horses, and dealers in gold or silver plate.
III. Lists of proprietors of joint-stock companies.

The fees under Nos. I. and II., amounting to 433 *l.* 7 *s.* per annum, are taken by the distributors of stamps and the receiver-general of stamps in Ireland. The whole remuneration of stamp distributors should, we think, either be by a fixed salary, or by a poundage on the sums by them received, and should in no way depend on fees, which we advise to be abolished.

The fees under No. III., amounting to 9 *l.* 16 *s.* 8 *d.* per annum, being for duties performed at the request, and for the advantage of individuals, should, we think, be continued.

Appendix, No. 4.

In Scotland, a clerk in the office of the Comptroller-general of stamps and taxes at Edinburgh receives for his own use the fees set forth in the margin, amounting upon an average of three years, ended the 31st December 1835, to 9 *l.* 10 *s.* per annum.

For copies of returns of shareholders of joint-stock companies, and inspection thereof, filed in the office.

The observations and recommendations which we have already made with respect to similar fees in England are equally applicable to the fees taken in Scotland.

Tax Department.

It appears that the business relative to the management and control of the land and other taxes was originally transacted by persons denominated Agents for taxes, who it is believed were part of the establishment of the Exchequer.

The Commissioners of Taxes were appointed prior to the year 1743, at fixed salaries without fees, but to the secretary and other officers fees were paid in addition to their salaries, according to the returns made in 1783 and 1821. In 1822, the salary of the secretary was increased from 800 *l.* to 1,500 *l.* a year, and 474 *l.* a year was given in lieu of part of the fees then abolished.

When the two Boards of Stamps and Taxes were, in pursuance of the provisions of the Act of the 3 & 4 Will. IV., consolidated, all the fees belonging to the tax department were abolished, except those which are taken for copies of documents and searches, amounting upon an average of three years, ended 31st December 1835, to 32 *l.* 0 *s.* 10 *d.* per annum, and which, being of the same description as the fees we have advised to be retained in the stamp department, we think ought to be continued.

Appendix, Nos. 5 & 6.

There is however a fee of 1 *s.* taken by the collectors of assessed taxes for the issue of game certificates. We have already advised the abolition of a fee in Ireland, taken by the distributors of stamps under the same head, and being of opinion that the collectors of assessed taxes should also be paid by salary or poundage, we advise the discontinuance of this fee.

CUSTOMS.

The right of the King to the duties of great customs levied on the impost of the three staple commodities of wool, skins and leather, is said to be granted by 3 Edw. 1, the record of which is not now extant. This right is however specially saved by 25 Edw. 1, c. 7.

The smaller customs being an impost of 3 *d.*, in the pound, due from merchant strangers only, for all commodities as well imported as exported, were granted by the 31 Edw. 1. But the first complete legal impost of tonnage and poundage, granted by Parliament, and extending to natives, was sanctioned by the 47 Edw. 3.

These duties, gradually increased, have constantly formed part of the national revenue, and although during several reigns they were only granted temporarily, the 31 Hen. 6 conferred them for life on that King. The 12 Car. 2, c. 4, called the great statute, is considered to be the foundation of the modern customs. By the 7th section of that statute, it is thus enacted: "The customers and collectors and

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and all other His Majesty's officers in the several ports, shall take and receive such fees and no others, as were taken in the 4th year of the late King James."

The ancient system of farming certain custom duties, which was occasionally resorted to, ceased on the appointment of Commissioners to manage this branch of the revenue in 1761. The practice, however, of granting different offices with the profits annexed thereto by patent, to persons frequently of the highest rank, who performed their duties by deputy, prevailed till 1784; the last patent, we believe, being dated on the 21st of April in that year.

We find in the Second Report of the Commissioners appointed to inquire into the Emoluments of Officers of the Customs, dated 19th March 1791, that the amount of the fees, perquisites, and gratuities received in the year 1788 was 133,805*l.* 6*s.* 3*d.*

By the 27 Geo. 3, c. 13, it was declared, "that the fees established by law to the officers of His Majesty's customs should continue and remain generally and respectively as they were on and immediately before the 10th day of May 1787."

Partial abolition of these fees subsequently took place under the provisions of the 38, 46 & 47 Geo. 3; and by the 51 Geo. 3, c. 71, all the remaining fees were abolished, with the exception of such as were saved by sections 11, 12 and 13.

The fees charged by the solicitor of the customs, and authorized under section 11, do not fall within the scope of our inquiry. Those under sections 12 and 13, have reference to agency, and the receipt of fractions under sixpence, which we now proceed to bring under your Lordships' consideration.

Appendix, Nos 7 & 8.

The Returns made to us show that fees are now collected at the Custom House, under the two heads set forth in the margin.

No. I. Fees on entries inwards and outwards taken in the port of London.
II. Quarantine fees.

The fees under No. I. produced, in 1833, 14,146*l.* 3*s.*, in 1834, 16,569*l.* 1*s.*, and in 1835, 18,622*l.* 10*s.*

The statutes 1 & 2 Will. IV., c. 40, and 3 & 4 Will. IV., c. 51, authorize this levy, enacting, "that it shall be lawful for the Commissioners of His Majesty's Customs to authorize the proper officers to demand, on the passing of every entry, the sum of 1*s.*, and upon the issuing of any cocket, if such cocket be for British goods, the sum of 1*s.* 6*d.*, or if such cocket be for foreign goods, or for foreign wines and spirits contained in glass, the sum of 2*s.* 6*d.*"

It appears that although this enactment rendered the levying of these fees lawful in any port of the United Kingdom, the operation of it has been confined to the port of London; and your Lordships having been pleased to refer to us a Memorial of certain merchants, traders and brokers of London, dated 27th of December, 1836, complaining of the charge of 1*s.* for every home consumption entry, which is not exacted at any other custom house in Great Britain, and also a Report of the Commissioners of Customs dated 31st January 1837, we have taken evidence, and inquired into the subject.

An Order of the Lords of the Treasury dated 15th November 1831, directed that the system of clerks in the Long Room at the Custom House officiating as agents for merchants should be discontinued, and an option was given to twelve clerks who had so officiated, either to remain on the establishment at increased salaries, or to give up their public duties, receiving superannuation allowances calculated on the amount of the salaries by them previously received, with permission to carry on the agency business within the Long Room at the Custom House.

It was stated to us that the old system of agency had been burthensome to the merchants who were unable, from the intricacy of the laws and regulations of the office to pass their own entries, and were therefore obliged to employ a Custom House clerk, whose charges averaged 3*s.* 6*d.* on every entry inwards, and 6*s.* 6*d.* on every entry outwards.

The relief, on the change of system, was so considerable, that the fees now collected were at first paid without complaint, and it has moreover been represented to us, that there was an understanding with the merchants that these fees were allowed as a provision for, and the amount received was to be applied in payment of, the superannuations consequent on the abolition of the then agency system, although the words of the Act are, "That the fees shall be carried and applied towards any superannuation fund for the officers of the customs, or applied, reduced, or abolished as the Commissioners of His Majesty's Treasury may from time to time direct."

The removal, however, of the duties on tea and tobacco from the Excise to the

Customs branch of revenue, brought a new class of traders under the effects of this impost, and the greater portion of the parties who have signed the memorial before mentioned are persons connected with those trades.

We cannot justify on principle, the exaction of a fee from the merchants of London, not payable at the other ports of the kingdom, and we conceive that there are also other grounds of complaint,—First, that the sum taken is more than sufficient to pay the compensations consequent on the abolition of the agency system; and secondly, that not only the compensations of the officers attached to the port of London, but those of Bristol and Liverpool, are defrayed from this source.

We may further observe that under whatever name these imposts are authorized, they are, in fact, an addition to the sums levied as duties; and inasmuch as the same payment is required for every entry, without reference to the quantity or value, the pressure must be unequal. It will also be found by the evidence, that an agent employed for several parties may pay one entry fee for the whole, and yet charge separate entry fees for each of them.

Minutes of Evidence, pp. 23, 24.

It appears that in addition to the sums already stated to have been received in 1833, 1834, and 1835, amounting to 49,337 *l.* 14 *s.* the sum of 20,155 *l.* 4 *s.* 6 *d.* was taken in 1836, giving an aggregate in the four years of 69,492 *l.* 18 *s.* 6 *d.* The compensations paid in these four years to London officers amount to 55,189 *l.* 8 *s.* 9 *d.*, which being deducted, there remains a surplus of 14,303 *l.* 9 *s.* 9 *d.* in excess of the superannuations originally intended to be defrayed by this charge, and this sum has been carried to the credit of the public revenue.

We have no hesitation in recommending that the importers of tea and tobacco should be forthwith relieved from these fees, inasmuch as they were not subjected to the charges arising from the old system of agency, and could not, by any implication, be supposed to have approved of the impost levied in lieu thereof. Deducting the payments by these trades there would still be levied more than sufficient to meet the sums now payable in the nature of compensations, should it appear to your Lordships that the state of the revenue will not authorize the immediate abolition of the whole impost.

We however submit, that financial considerations should not be allowed to weigh against the evident impropriety of levying a charge at any one port which is not payable elsewhere; and if your Lordships should agree with us in opinion that it would not be expedient to extend generally to the out-ports the impost of fees, we are prepared to advise that all the fees taken on entries and cockets in the port of London be abolished.

See note at the end of the Report, p. 16.

No. II., under this head, in the year 1835, the sum of 951 *l.* 6 *s.* was received. The quarantine regulations formerly in force were extremely vexatious to the trade, and involved an expense in every case, amounting at one period to 7 *l.*, which was subsequently reduced to 4 *l.* 13 *s.* 6 *d.*

Under the authority of an order from the Lords of the Privy Council to the Commissioners of Customs, dated 27th August 1827, the present system of quarantine regulations was introduced, and an additional fee of one guinea charged upon every vessel released from quarantine, for the purpose of defraying the expense of the medical superintendents.

Appendix, No. 9.

In consequence of a further letter from the Privy Council Office to the Commissioners of Customs, dated the 7th January 1832, the payment of all fees, with the exception of the fee of one guinea, sanctioned by the order of the 27th August 1827 before referred to, was discontinued from and after the 5th January 1832, and this is the only fee now taken. The medical superintendents are paid by fixed salaries at the larger ports, and the fees carried to the public account; at the smaller ports, the medical superintendent takes the fee of one guinea for each vessel released from quarantine.

Appendix, No. 10.

The amount of the fee now charged for a medical certificate is so moderate that no complaint on that head has been made by those who are connected with the shipping interest. Your Lordships, however, will perceive from the evidence, that objections are felt to the principle on which this impost is levied, and in those objections we concur.

Minutes of Evidence, p. 26.

The

The preservation of the public health is a public duty, and the remuneration of the medical men who are appointed to carry into effect the quarantine regulations should be from the public revenue; no merchant or shipowner, in addition to the inconvenience arising from the detention of the vessel, should we conceive be subjected to a fee for a medical certificate.

The fees taken and allowed at the Custom House for the private use of individuals, are as set forth in the margin. As to No. I.; when the receipt of all other fees and gratuities was prohibited by the 51 Geo. 3, c. 71, the taking of these odd pence was specially permitted in the following words: "It shall be lawful for the receiver of any duties of customs to receive for his own use, if freely given, so much as, added to any fraction below sixpence, shall make the same amount to sixpence."

Appendix, Nos. 11, 12, 13, 14.

No. I. Fractions under sixpence on the payment of duties.
II. For drawing and engrossing every indenture of appraisement in the port of London, including the price of the parchment.
III. Allowance to commissioners and appraisers upon each indenture of appraisement returned into the Exchequer from the out-ports.
IV. For drawing and engrossing every indenture of appraisement at the out-ports, including the price of the parchment.

This practice we think very objectionable, and we cannot admit the force of the reason which has been assigned for its continuance, namely, the inconvenience of giving pence in change; it does not appear to us, that greater inconvenience can arise from giving pieces of copper, than pieces of silver in change, and we cannot admit the alleged advantage, that the accounts between the receiver and the public are rendered less complicated by the receipt of these fractional sums.

It seems that the importers of tea have taken advantage of the option given them by the Act, and do not make these payments; we consider, however, that the compliance with this system by some, and the resistance of it by other traders, strengthens our recommendation that these payments should be forbidden. We have already stated, in our First Report, with reference to gratuities and Christmas-boxes, that the more ready service of any public officer should not depend on the giving, or withholding such allowances, and we strongly object to a practice which may raise a suspicion that the business of merchants is retarded or facilitated according to the course which they are disposed to take with regard to these fees.

The amount received appears to have been in 1833, 620 *l.* 7 *s.* 3 *d.*; in 1834, 624 *l.* 11 *s.*, and in 1835, 646 *l.* 19 *s.* 6 *d.*, and to have been divided unequally between four officers of the establishment, namely, the receiver of the grand receipt, the plantation receiver, the receiver outwards, and the principal clerk and receiver of the coast department.

A similar emolument is received at some of the out-ports, either for the private use of the collectors, or of their clerks, to which the observations we have just made equally apply. The amount so received at the out-ports appears to have been in 1833, 229 *l.* 4 *s.* 6 *d.*; in 1834, 292 *l.* 12 *s.* 3 *d.*; and in 1835, 332 *l.* 19 *s.* 11 *d.* Appendix, No. 15.

The fees under No. II. are received in the port of London by two appraisers, who are appointed by the Chancellor of the Exchequer, in addition to a salary to each of 30 *l.* per annum. Appendix, No. 16.

These fees amounted in the undermentioned years to the following sums, viz:

	£.	s.	d.
1831	96	12	–
1832	58	16	–
1833	25	4	–
1834	12	12	–
1835	6	6	–

The great reduction in the latter years appears to have taken place by reason of the provisions contained in the Act 3 & 4 Will. IV. c. 53, by which it is no longer necessary to return any seizure into the Court of Exchequer as heretofore, except in cases where notice of claim has been given in the terms of that statute.

It appears to us that when existing interests have been provided for, the preparation of the indenture of appraisement may, in the few instances which will arise, be safely and properly left with the solicitor, and that the appraisement being, as we apprehend, made merely for the purpose of the return of seizures into the Exchequer, and not affecting the interests of the parties, may be left to one or more of such officers as may be selected by the Commissioners of the Customs, and that therefore the appointment of appraisers should cease, and no fees should be payable for that duty.

We have no return of the amount received under Nos. III. and IV., but it seems that the officers employed by this revenue at the out-ports, act as commissioners and appraisers, and that each commissioner is allowed 13*s.* 4*d.* for every indenture, and each appraiser 6*s.* 8 *d.*, which sums are authorized by an Order
Appendix, No. 17. of the Board of the 1st of June, 1814.

If it should be considered necessary or proper to continue the practice, we think these duties ought to be performed without fee or reward beyond the salary paid to such officers.

The fee under No. IV. is authorized by an Order of the Board of Customs,
Appendix, No. 18. of the 18th of June 1819, and amounts to 7*s.* upon each indenture, including the parchment. These indentures are prepared by an officer of the Customs at the out-ports, and we think, for the reasons before assigned, that this service should form a part of the general duties of that officer (for which he receives a salary) without any fee or reward.

EXCISE.

Excise duties were first levied during the civil wars, in 1643, and the 12 Car. 2, c. 23, confirmed this impost, and directed the erection of a principal head office in the city of London, "And that the said office shall be managed by such officers as shall be appointed by the King's Majesty, as aforesaid, who, or any two of them, are hereby appointed and constituted Commissioners and Governors for the management of his Majesty's receipt of the Excise."

The 40th section of the following chapter authorized the Commissioners and Sub-commissioners to compound for this duty with victuallers and alehouse-keepers; and by the 41st section, the Lords of the Treasury were empowered from time to time, "To treat for and concerning the farming of all or any of the rates, duties, and charges in this Act mentioned."

By the 23d section of the 15 Car. 2, c. 11. it is enacted "That no farmer, commissioner, sub-commissioner, or other officer of Excise shall directly or indirectly take or receive any money, fee, or reward for, or concerning the taking of any bond, or giving any receipt or note in writing relating to the Excise, to or from any person or persons whatsoever."

More recent Acts have directed other bonds to be taken in certain cases, but these Acts do not authorize the receipt of any fee for the preparation thereof: referring therefore to the general prohibition of taking fees on bonds in the above recited Act of the 15 Car. 2, and the omission of any subsequent sanction, we doubt whether fees on any bonds may be legally taken.

We do not find any Act, Order in Council, or Treasury Minute, sanctioning the receipt of fees in the Excise, and the taking of fees appears to us to depend on custom and the orders of the Commissioners who have exercised the power of levying, regulating, and abolishing fees from time to time.

An account has been prepared, showing the amount of fees taken in this
Appendix, No. 19. department in 1783, which your Lordships will be enabled to compare with the returns of the sums now received.

The 51 Geo. 3, c. 71, which abolished all fees except such as were saved by sections 11, 12, and 13, had reference only to the customs; we submit, however, to your Lordships, that the provisions of that statute should be extended to the Excise, as we are of opinion that no distinction should exist with reference to the fees taken for the performance of similar duties, or the preparation of similar documents in these two departments of the revenue, and that if a contrary system prevails it will not be possible to make any regulations for the public service, by transferring any business of the revenue from one department to the other, however desirable such transfer may appear to be, without charging the parties with, or discharging them from payments, which will render legislative interference necessary on every such occasion, thereby unsettling the course of the particular trade to be affected by a proposed change.

Notwithstanding the alterations which have taken place generally in public departments with reference to the appropriation of fees, we observe that the ancient system of adding to the salaries of officers by permitting them to take fees for their private use has been continued in this department; an advance however,

however, towards an improved system is to be found in the following minute of the Commissioners of Excise, dated the 19th December 1827.

"It appearing to the Board expedient that the fees now taken in the export department in the port of London should be brought to account in a separate fund as public money, and that the surveyors, to whose use they have hitherto been appropriated, should be remunerated by fixed allowances in lieu thereof payable out of the amount, at the following rates, viz.:

	£.	s.	d.
1st Export Surveyor - - - - -	291	10	–
2d Export Surveyor - - - - -	241	10	–
1st Assistant Surveyor - - - - -	151	5	–
2d Assistant Surveyor - - - - -	151	5	–

"Provided the amount of the fees received in the year shall be equal to, or exceed these rates, but if otherwise, then according to the amount actually received, the distribution being made in the proportion at present observed. Ordered that the same be carried into effect from and after the 5th January next accordingly."

The fees to which this minute refers appear by the return made to us by the excise office in London to have produced in 1833, 1015*l.* 13*s.* 3*d.*; in 1834, 873*l.* 8*s.*; and in 1835, 897*l.* 16*s.*, under the two heads set forth in the margin. Appx., No. 20, A.

No. I. Filling up export bonds.
II. Filling up beer, glass, and other debentures

The drawbacks of duties paid upon goods, or upon raw materials, or parts of raw materials of goods, are diminished by the payment of these sums, as well as by stamp duties charged on bonds and debentures.

It appears that remonstrances have been made against this impost, and that a memorial was presented to the Treasury in 1831, on which a Report of the Commissioners of Excise was made on the 28th March in the same year. We have already given an opinion that the system of the Excise should, as far as regards fees, be assimilated to that of the Customs, and we cannot assign a reason for taking any sum for preparing the bonds and other documents to enable an exporter of glass or other articles, subject to the excise laws, to receive back the duties on his goods, which is not charged to the exporter of refined sugar, or any other article subject to the custom laws. It further appears that these fees, together with the stamp duties, are so heavy (in some cases 19*s.* 3*d.*) as to render it inexpedient to apply for the drawback on small quantities of goods, thus rendering the alledged refunding of duties on all exported articles of small value illusory. We have no hesitation in recommending the immediate abolition of these fees.

We proceed to examine into the fees taken at the Excise office for private use. The under secretary, whose salary is 800*l.* a year, receives fees under the three heads set forth in the margin, amounting in 1833, to 22*l.* 16*s.*; in 1834 to 14*l.* 16*s.*; in 1835, to 13*l.* 16*s.* Appx. No. 20, B.

No. I. Re-seizing goods prior to condemnation.
II. Fee as one of the commissioners for executing writs of appraisement in Middlesex.
III. Fee on passing accounts of the revenue by the king's remembrancer.

By the 76th section of the Act 3 & 4 Will. IV., cap. 53, it is enacted, "that all vessels, boats and goods which shall have been or shall be hereafter seized as forfeited under any law relating to the customs, and which shall have been or shall hereafter be ordered to be prosecuted by the Commissioners of His Majesty's Customs, shall be deemed and be taken to be condemned, and may be sold in the manner directed by law in respect to vessels, boats and goods, seized and condemned for breach of any law relating to the customs, unless the person from whom such vessels, boats and goods shall have been seized, or the owner of them, or some person authorized by him, shall, within one calendar month from the day of seizing the same, give notice in writing, if in London to the person seizing the same or to the secretary or solicitor for the customs, and if elsewhere to the person seizing the same or to the collector and comptroller or other chief officer of the customs at the nearest port, that he claims the vessel, boat, or goods, or intends to claim them."

This salutary regulation has rendered it unnecessary in the Customs' department to take any proceedings, preparatory to returning seizures into the Exchequer for the purpose of their condemnation, except when notice of claim is previously given; whereas, we are informed that the practice in the Excise is to make a return of seizures into the Exchequer, whether a claim is made or not.

It is no part of our duty to inquire into the cause for this difference in practice, but it appears to us that if the same course could be conveniently pursued in the Excise as in the Customs, the apparent necessity for the duties on which fees are paid in the Excise, would for the most part be abolished; we think, therefore, that it is most desirable for the sake of convenience, uniformity, and

saving of unnecessary expense, that the practice in the cases of seizures in the Excise department, should be assimilated to that of the Customs.

Whatever course, however, may be pursued in the Excise department, we think that the fees under heads Nos. I. and II. ought not to be continued, as we see no reason why the salaries of persons employed in this department should be eked out by fees for the discharge of duties performed during their usual hours of attendance, which must be uncertain in their amount, and which may be continued solely as the means of making a sufficient provision for the officer, and particularly so as we do not find any fees allowed in the Customs for similar duties except for the commissioners, appraisers, and the indenture of appraisement in the few cases which now arise in that department.

We beg leave to refer your Lordships to the reasons we have given for the discontinuance of these fees in the Customs, which we think are applicable to the Excise.

The fee under No. III. is similar in principle to the fees already abolished in other departments of the public service by the Treasury minutes of 1836, and we think therefore that it should cease.

Appx., No. 20, C.

No. I. Payment of two hereditary pensions.
II. Payment of North Britain revenue.

The chief clerk to the Receiver-General takes fixed fees in addition to his salary of 500 *l.* under the two heads set forth in the margin, amounting to 23 *l.* 2 *s.* in every year.

Presuming from the evidence that the fees under No. I. might be established in law, we think that the deduction should be continued, but instead of being received for the private use of this officer, that these pensions should be paid less the amount of the fees.

We cannot discover any reason for the fee under No. II., which is stated to have been originally granted in 1791 on the application of the first clerk; it

Appx., No. 20, D.

should, we think, be forbidden.

The allowance of 5 *l.* to the second Receiver for attendance on sales, which appears in the Return, has, we understand, been discontinued.

Appx., No. 20, E.

The third Receiver takes the fractions under sixpence on the payment of drawbacks if freely given, in the same manner as the Receivers at the Custom House take fractions of sixpence on the receipt of duties. We have expressed our opinion at length on the impropriety of this practice at the Custom House, and it is more objectionable in this office, as neither the receipt nor the application are in any way sanctioned by statute.

Appx., No. 20, F.

Fees for preparing and filling up auction bonds at 2 *s.* 6 *d.* for each set of three bonds.

The accountant, whose salary is 340 *l.* a year, has received fees for the duty set forth in the margin amounting in 1833 to 103 *l.* 17 *s.* 6 *d.*; in 1834 to 106 *l.* 3 *s.* 4 *d.*; and in 1835 to 99 *l.* 2 *s.* 6 *d.*

By his evidence it appears that every auctioneer in London is under the necessity of giving three bonds, one for himself, and one for each of his sureties, the fee for the set being 2 *s.* 6 *d.*

We see in principle no objection to the continuance of this payment, but we submit to your Lordships that if you retain this charge it should be added to the stamp duty now taken on the bonds.

Appx., No. 20, G.

Fee of 6 *d.* for delivering a certificate to officers of Excise of their having taken the oath according to law before entering on the duties of the office.

The first clerk to the auditor receives a fee under the head set forth in the margin amounting in 1833 to 9 *l.* 19 *s.* 6 *d.*; in 1834 to 12 *l.* 15 *s.*, and in 1835 to 11 *l.* 18 *s.* 6 *d.*

This fee being incident to an appointment to office, ought, in our opinion, to be discontinued.

Appx., No. 20, H.

No. I. Appraising goods and making out schemes for writs for condemnation in the Exchequer.
II. Lotting and preparing goods for sale.
III. Profit arising from samples remaining after goods are sold.

The warehouse-keeper, whose salary is 136 *l.* 10 *s.*, and the assistant warehouse-keeper, whose salary is 80 *l.*, take fees under the three heads set forth in the margin. They amounted in 1833 to 196 *l.* 11 *s.*; in 1834 to 218 *l.* 9 *s.*, and in 1835 to 167 *l.* 15 *s.* 8 *d.* and were equally divided between them, except the fee of 1 *s.* for lotting, two-thirds of which goes to the warehouse-keeper, and one-third to his assistant.

As to fees I. and II. they seem to us to fall within the class of fees taken by the under secretary, and we therefore recommend they should be discontinued; and objecting as we do to the receipt of any perquisite by a public officer, we cannot sanction the appropriation of profits under No. III.

Appx., No. 20, I.

Fees when employed by the solicitor on special business for the Board.

One of the six messengers receives in addition to his salary of 78 *l.* 10 *s.*, the fees under the head set forth in the margin, amounting in 1833 to 40 *l.* 15 *s.*, in 1834, to 65 *l.* 5 *s.*, and in 1835 to 46 *l.* 18 *s.*

It appears that these fees are paid by the Solicitor to the messenger for extra work done under his orders, and we do not propose any alteration in these payments.

One

One of the door-keepers received in 1833, 7 *l.* 17 *s.*, in 1834, 7 *l.* 1 *s.*, and in 1835, 7 *l.* 16 *s.*, for fees taken under the head set forth in the margin. Appendix, No. 20, K.

Fee of 1 *s.* for acting as nominal informer in each case heard before the Commissioners of Excise, where the penalty recovered amounts to 1 *l.* and upwards.

We think that if the practice under which this fee is taken be not altered, that at any rate the fee should not be received by a servant of the Excise Office.

It appears by a Return made to us, that in addition to the fees received in the Excise Office in London, to which we have called your Lordships' attention, fees are received by the officers of Excise in the other parts of the United Kingdom, amounting upon an average of three years, ended 31st December 1835, to 3,586 *l.* 9 *s.* 1 *d.* per annum, and that they are collected under the twelve heads set forth in the margin. Appendix, No. 21.

No. I. Paying Chelsea pensioners.
II. Filling up pensioners' affidavits.
III. Paying East India pensioners.
IV. Commissioners to writs of indenture.
V. Appraisers to ditto.
VI. Filling up bonds for the removal of spirits.
VII. Filling up soap claimants' certificates.
VIII. Filling up malt bonds.
IX. Filling up auction bonds.
X. Filling up distillers' bonds.
XI. Filling up export bonds.
XII. Filling up debentures.

These fees are received for the private use of the parties, with the exception of those under the two last heads at the port of Liverpool, where the export officer receives a fixed allowance thereout, and the surplus is carried to the public account.

The fees taken under No. I., for paying Chelsea pensioners, amounted annually to 1,551 *l.* 15 *s.* 6 *d.*

Previously to the year 1755, the Chelsea out-pensioners were only paid at the end of each year, through the means of private agents. By the Act of the 28 Geo. 2, c. 1, s. 2, it was enacted, "That every out-pensioner who shall, after the 25th December 1754, be admitted on the pension list, shall, on his personal appearance, or affidavit that such out-pensioner was living during the whole or part of the half year preceding, and reciting the place of his abode, receive in advance the said pension by half-yearly payments."

And by the 7th section of the same Act, it was further enacted, "That the treasurer of Chelsea Hospital shall and may withhold and deduct one shilling in the pound from and out of all monies which shall, from and after the 25th December 1755, be applicable to the payment of the said out-pensions, as well as from and out of all monies which shall be directed to be issued in advance to the out-pensioners of Chelsea Hospital, from and after the said 25th December 1754, which monies so deducted shall be applied in the manner which his Majesty, his heirs and successors, shall, by warrant under his royal sign manual, direct."

By the 55 Geo. 3, c. 125, s. 2, it was enacted, "That from and after the 24th June 1815, it shall be lawful for the commissioners of Chelsea Hospital to make such regulations in relation to the payment in advance to out-pensioners, as the said commissioners shall see fit; and the said commissioners are hereby further authorized and directed to make all subsequent payments of such pensions by quarterly payments in advance, instead of by half-yearly payments."

It appears that the expense of paying Chelsea pensioners in the country, through the agency of the excise officers, is defrayed out of the poundage deducted from the amount of each pension, under the authority of the Act of 28 Geo. 2, before adverted to.

Prior to the year 1817, the excise officers were allowed one shilling for every payment to an out-pensioner; but by a royal warrant, dated the 21st July in that year, the allowance was reduced to sixpence. And by a similar warrant, dated the 29th June 1822, such allowance was further reduced to three pence for each payment, being the amount now payable to the excise officers by the proper officer at Chelsea Hospital. Appendix, No. 22. Appendix, No. 23.

The poundage out of which the sum of three pence is paid to the excise officers having been sanctioned by Parliament for so long a period, and being to that extent a diminution of military pensions, we do not propose to interfere with it, although perhaps the more simple plan would be, to fix the pension at the net sum, less this deduction of five per cent. No similar deduction is made from the out-pensioners of Greenwich Hospital; but it appears that they are not paid until the end of the quarter, whilst the Chelsea pensioners are paid in advance at the commencement of every quarter, and this is stated in the Army Estimates apparently as the reason for the deduction of the poundage from the out-pensioners of Chelsea Hospital.

The fees under No. II. produced annually the sum of 1,137 *l.* 14 *s.*

When an officer or clerk in the Excise provides and fills up the necessary form of declaration (formerly an affidavit) for the pensioner to sign, previous to his receiving the pension due to him, he is permitted by an order of the Board of Excise, dated 28th June 1822, to charge the out-pensioner three pence for that duty.

duty. An extract from that order is as follows: "It is further the order of the Board, that three pence only be charged in each instance by collectors' clerks who furnish such pensioners with the affidavits required of them, prior to any payment being made on account of their several pensions."

We understand that it is quite optional with the pensioner to obtain the form of declaration, and fill it up without the intervention of the excise officer. Perhaps it would be desirable to add to the printed form of declaration a note, stating that it depends on the pleasure of the pensioner whether he will employ an officer or clerk in the Excise to fill up the declaration; and that if he does employ such officer or clerk, the fee to be paid to him by the pensioner is one penny only, to which sum we propose to reduce this fee.

In sanctioning the reduced fee of one penny, we have taken into consideration the possibility that the pensioner may not be able to fill up the declaration or certificate himself, and unless provision were made for the aid of some responsible agent, he might be compelled to pay a much larger sum for this service.

With reference to the fee under No. III., producing annually the sum of 18*l.* 6*s.* 4*d.*, we find that an allowance of 1*s.* for every half-yearly payment of a pension is made by the East India Company.

We believe this mode of payment to be a great accommodation to all parties; but we are of opinion that the allowance ought to be reduced to the same scale as that paid for similar services to the Chelsea pensioners.

We propose to abolish the fees under Nos. IV. and V., amounting annually to 15*l.*, being for duties similar to those performed by the under secretary and warehouse-keepers at the Excise Office in London.

With reference to the fees under Nos. VI., VII. and VIII., amounting annually to the sum of 201*l.* 12*s.* 7*d.*, we are of opinion, that considering the doubt we have already expressed as to the legality of taking any fees for the filling up of bonds, these payments should be discontinued.

The fee taken under No. IX., amounting annually to 314*l.* 16*s.* 6*d.*, must necessarily follow the course which your Lordships may please to adopt with reference to the similar fee taken in London by the accountant, and which we have recommended to be continued by an addition to the stamp duty.

The fee under No. X. appears to have been received only in Ireland. The amount is very trifling, being only 10*s.* 10*d.* per annum, and we advise that it should be discontinued.

The fees under Nos. XI. and XII., amounting annually to the sum of 346*l.* 13*s.* 4*d.*, will necessarily cease, if your Lordships are pleased to follow our recommendations for the abolition of similar fees received for export bonds and debentures at the office in London.

OFFICE OF WOODS, FORESTS, LAND REVENUES, WORKS AND BUILDINGS.

In the early part of the history of this country, the landed property of the Crown afforded the principal source of revenue to the Sovereign, and though the alienations from time to time were to a great amount, they were to a certain extent made up by new forfeitures, confiscations and resumptions.

By the Civil List Act, upon the accession of Queen Anne (1 Anne, c. 7), the Crown was for the first time restrained from alienating any part of its landed property; but we do not find in the Reports of the Commissioners of Land Revenue any corresponding provisions for the better management of what remained.

By 1 Geo. 3, c. 1, "The monies arising by rents of lands and fines for leases of the same (except the revenue of the Duchy of Cornwall) were directed, during his Majesty's life, to be carried to and made part of the general or aggregate fund established by an Act of the first year of the reign;" but the estates themselves continued as before to be under the direct management of the servants of the Crown.

By 33 Hen. 8, c. 39, a court of surveyors of the King's land revenues was erected, which was a court of record; and we find that in England the land revenues and the woods and forests have long been under the direction of separate surveyors-general.

In Ireland there was a surveyor-general of the Crown lands, whose office appears

appears to have been a sinecure, the rents having been collected by the Commissioners of Excise.

In Scotland, the land revenues were managed by the Barons of the Exchequer.

By 26 Geo. 3, c. 87, "Commissioners were appointed to inquire into the state and condition of the woods, forests and land revenues belonging to the Crown, and to sell or alienate fee-farm and other unimproveable rents;" and in pursuance of the authority thereby given, seventeen Reports were successively laid before the Treasury by the Commissioners so appointed.

By the 17th Report, a plan was proposed for the management of the whole of the Crown's estate in land under a Board to be established for that purpose. It does not however appear that these recommendations were carried into full effect for a considerable period, for the 34 Geo. 3, c. 75, still maintained, under new and improved responsibility, the office of surveyor-general of his Majesty's land revenues, establishing amongst other things a triennial Report, which commenced in 1798, (since changed into an annual one by 10 Geo. 4,) and the 43 Geo. 3, c. 31, confined itself to analogous improvements in the duties of surveyor-general of his Majesty's woods, forests, parks and chases.

In 1810, by 50 Geo. 3, c. 65, the offices of surveyor-general of the land revenues and surveyor-general of woods and forests were consolidated, and his Majesty was authorized to appoint "Commissioners, not being less than two, or more than three at any one time, of his Majesty's woods, forests and land revenues." By the 6th section of this Act, "all salaries, wages, fees, perquisites and emoluments heretofore received by the said surveyor-general, or either of them, were abolished, and fixed salaries established in lieu thereof;" but by section 7, the fees usually paid upon the assignment of leases, and upon searches for, and copies of leases, grants or other documents, belonging to or relating to the said offices or either of them were excepted, and such fees were to be paid to the commissioners, and to be accounted for by them in the same manner as the like had previously been accounted for by the surveyor general of the land revenue.

It appears that in 1827 the establishment of this office was increased by the transfer to it of the Irish land revenue; similar transfers of the revenues of Alderney and Man, and of the land revenues of Scotland, have subsequently been effected, and in March 1832, by the 2 Will. IV. c. 1, the department of the Surveyor General of Woods and of the Board of Works were united, under the title of "The Commissioners of His Majesty's Woods, Forests, Land Revenues, Works and Buildings."

By the same statute it was provided that these officers should receive salaries, and a power was given to the Lords of the Treasury to erect an office, and to establish fees under certain limitations to be taken therein for enrolments, and for searches of land revenue records and enrolments, and for office copies of the same.

We have no Return which enables us to lay before your Lordships any contrasted statement of the ancient and modern fees in this department; but by reference to a table of fees taken in the office of land revenues in 1793, it will be seen what was the state of fees in the office at that period.

Appendix, Nos. 24. & 25.

By the Returns made to us, it appears that the fees now received in aid of the revenue of this department are taken under five heads, as set forth in the margin.

No. I. Fees for preparing leases and conveyances and for dockets of assignment.
II. Fees for enrolment.
III. Debet fees.
IV. Debenture fees on payment of pensions.
V. Searches for records and copies thereof.

At the commencement of our First Report, we have expressed an opinion that no real benefit can accrue to the revenue from fees payable by the person to whom the Crown makes a grant for valuable consideration, because it is clear that the consideration offered by the party will be modified proportionably to the aggregate payments which he has to make, including fees; and we are confirmed in this view of the subject from the following extract from the Report of the Surveyor General of the Crown Lands, dated 4th April 1798, namely: "I am of opinion that if the payment of fees on proceedings for Crown leases were abolished, and a more simple and less expensive mode of granting such leases were adopted, as proposed by the commissioners of the land revenue, it would be productive of consequences, beneficial to the revenue, and contribute to the ease and satisfaction of the tenants."

We therefore think it would be advisable to relieve the parties taking leases or conveyances from the Crown of all the charges under Nos. I. and II. The amount received, according to an average of the three years ended 31st December 1835, appears to have been 1,571*l.* 14*s.* 6*d.* per annum; but it does not follow that

from the abolition of these fees, the revenue will suffer a corresponding loss, as it will be for the Crown, and the parties contracting with the Crown, to make their bargain with reference to the discontinuance of fees.

It will be for your Lordships to consider whether the system of preparing and registering instruments between the Crown and the individuals might not be simplified; and we beg leave to refer to the evidence, by which it appears that in addition to a lease and counterpart engrossed on parchment, one full length copy is written upon paper for more easy reference in the department, and another enrolled in the Registry Office.

Minutes of Evidence, pp. 32, 34.

We have some hesitation in giving a decided opinion relative to fees under No. III., amounting annually to 184*l.* 10*s.*

The ancient custom was for the auditors of the land revenues of the Crown to take 7 *s.* 4 *d.* for making out an account as a check against the receivers.

When the office of auditor of the land revenue was abolished on 5th January 1833, these fees became payable in aid of the revenue, and then for the first time they were brought into account, and consequently under the knowledge of the Commissioners of land revenue. Hence, in the sale of Crown property, these fees were never taken into consideration as forming a part of the interest disposed of, and no equivalent was ever demanded from the purchaser.

It is no part of our duty to offer any decided opinion as to the legality of these fees. If your Lordships should be advised that they are authorized by law, we do not think there can be any reason for relieving the tenant of the Crown from the payment.

The fee No. IV., amounting annually to 49*l.* 1*s.* 10*d.*, was also formerly paid to the auditor, but it is now carried to the public account. For the reasons which we have already given for the discontinuance of fees on the payment of salaries and pensions, we recommend that those charged upon pensions, paid through this department, should be no longer taken.

With respect to the fee No. V., amounting annually to 56*l.* 14*s.* 4*d.*, we think that as the searches for and making copies of records are for the convenience and advantage of private individuals, the parties should not be relieved from the payment of such fees for those services as your Lordships may deem it proper to sanction under the authority of the Act of the 2 Will. IV. c. 1.

In addition to the debet fee, formerly paid to the auditors of the land revenue, and now carried to the public revenue, there is another debet fee of 7*s.*, taken for the private use of some of the receivers of Crown rents, amounting annually to 71*l.* 15*s.*

The legality of this payment should be made part of the inquiry, on which the auditors' debet fee will depend; and if it appears to be authorized, we think it should be continued, but not for the private benefit of the receivers,

There is also a fee varying from 4*d.* to 14*s.* 8*d.* taken by the receivers of Crown rents, in the several counties of England and Wales, for preparing receipts or acquittances for rent, amounting annually to 224*l.* 8*s.* 9*d.*

By the 33 Hen. 8, c. 39, s. 65, it was provided that if the party, upon payment of any sum of money, brought an acquittance ready made, that then the treasurer, or general or particular receiver, should assign the acquittance without any fee or reward; but that if such acquittance was not brought by the party, the treasurer, or general or particular receiver, upon assigning, at the request of the party, an acquittance testifying the receipt, should take a sum not exceeding 4 *d.* for so doing.

This appears to be the origin of the acquittance fees in this department; and if your Lordships, upon reference to this statute, and the custom that has so long existed, should be advised that these fees, or any part of these fees, are now sanctioned by law, we see no reason for relieving the tenants from the same; it being always borne in mind, that the amount collected should no longer be received by the officers of the department for their own use, but should be carried to the public account.

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SEAL OFFICE, &c. OF THE CHANCELLOR OF THE EXCHEQUER.

We have already stated in that part of our First Report which relates to the Treasury, that the fees received on behalf of the Chancellor of the Exchequer are accounted for by that officer, and paid into the fee fund of the Treasury.

The greater part of these fees are paid upon the sealing of writs, commissions and other process issued out of the Court of Exchequer, and, being of a judicial nature, do not fall within the limits of our inquiry.

The other fees contained in the Return received by us from the Secretary to the Chancellor of Exchequer, consist of the particulars set forth in the margin. Appendix, No. 26.

No. I. On the declaration of the public accounts before the Chancellor of the Exchequer.
II. On the trial of the Pix.
III. For examining and passing sheriffs' bills of craving.
IV. Ditto bills of the messengers of the First Lord of the Treasury.
V. On appointments to the stewardship of the Chiltern Hundreds, and to other appointments in the gift of the Chancellor of the Exchequer.
VI. For examining and passing the bills of the chief usher and messengers of the Court of Exchequer.

The fees under the heads Nos. I., II., III., and IV., were, till a very late period, received in this office; but they have all now been abolished by the general directions of the Lords of the Treasury, discontinuing the payment of fees by one public office to another.

The fees under No. V., amounting annually to 73 *l.* 5 *s.* 8 *d.*, arise almost entirely from the appointments to the Chiltern Hundreds. These appointments being merely nominal, and being granted solely to enable the party appointed to vacate his seat in the House of Commons, we think that no fees should be levied upon them. And in accordance with the recommendations which we have already made in our First Report, upon the subject of fees upon appointments to office generally, we submit that no fees should be received upon any appointments in the gift of the Chancellor of the Exchequer.

The fee No. VI., amounting annually to 6 *l.* 19 *s.* 6 *d.*, which is paid by the chief usher and messengers of the Court of Exchequer, for the signature of the Chancellor to their bills, before they are laid before the Lords of the Treasury for payment, was formerly divided between the principal secretary and the under secretary of the Chancellor of the Exchequer, but is now carried to the account of the Treasury fee fund.

This fee appears to fall within the principle of a payment by one public office to another, and we therefore recommend that it should be discontinued.

The two messengers of the Chancellor of the Exchequer receive a Christmas-box or new year's gift of 5 *l.* from the East India Company, and 2 *l.* from the Post Office, and they also derive a perquisite from old pens, amounting to about 2 *l.* a year. In conformity with our repeated observations on emoluments of this description, we recommend that these payments and perquisites should be discontinued.

KING'S REMEMBRANCER'S OFFICE.

We entertain doubts whether we are authorized, by the Minute of your Lordships constituting our appointment, to inquire into fees taken in this office. One class of these fees is strictly of a judicial character, and consequently not within our jurisdiction.

We have received from the King's Remembrancer a Return of fees which constitute another class; but they appear, from the close connexion of the revenue departments with the Court of Exchequer, to partake so much of a legal as well as a fiscal character, that we have not thought it consistent with our duty to report upon them. We are the more disposed to take this view of the subject, inasmuch as any recommendation which we could make respecting the office in question, must necessarily have been of a very limited and partial nature. Appendix, No. 27.

WE beg leave, in conclusion, to call your Lordships' attention to our First Report, in which we submitted that the "interests of individuals, which may be affected by a compliance with our recommendations, should be duly considered." We are of opinion that this recommendation is more especially to be urged with reference to the officers of the Excise. The continually authorized practice of Dated 18 February 1837, p. 31.

taking fees in this department, in addition to salaries, has, we have reason to think caused many of those salaries to be fixed on a comparatively low scale; and we would also observe, that the emolument derived to certain officers of the Customs, from fractional sums under sixpence, has always been considered as an authorized addition to their salaries.

We subjoin the financial result of our recommendations, with reference to the public offices comprehended in this Report, which we have condensed in a tabular form.

R. GORDON.
J. PARKER.
G. J. PENNINGTON.
G. FAULKNER.

Dated this 18th day of April 1837.

Note.—In pursuance of your Lordships' directions, we transmitted to the Treasury, on the 4th March last, an extract of this Report with reference to the fees on entries and cockets taken at the Custom House in London; and we have been informed by Mr. Baring's letter of the 22nd March, inclosing a copy of your Lordships' Minute of the 17th of that month, that you have been pleased to adopt our recommendations, and that the said fees have been ordered to cease from the 1st day of April instant.

TABULAR STATEMENT, showing the RESULT of the Recommendations of the Committee, contained in the foregoing REPORT.

DEPARTMENTS.	ANNUAL AMOUNT OF FEES received and appropriated to the Public Service.			ANNUAL AMOUNT OF FEES received and appropriated to the Use of Individuals.		
	TOTAL.	Recommended by the Committee to be		TOTAL.	Recommended by the Committee to be	
		Retained.	Abolished.		Retained.	Abolished.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Stamps and Taxes -	78 1 4	6 10 8	71 10 8	454 7 6	*92 11 2	361 16 4
Customs - - -	18,324 10 8	- - -	18,324 10 8	930 5 5	- - -	930 5 5
Excise - - -	1,165 1 7	- - -	1,165 1 7	3,767 7 9	2,366 1 4	1,401 6 5
Woods, Forests, Land Revenues, Works, and Buildings -	1,862 - 8	241 4 4	1,620 16 4	296 3 9	296 3 9	—
Chancellor of the Exchequer's Office -	80 5 2	- - -	80 5 2	9 - -	- - -	9 - -
£.	21,509 19 5	247 15 -	21,262 4 5	5,457 4 5	2,754 16 3	2,702 8 2

* Although the Committee recommend these fees to be retained, it is intended that they should be carried to the public account, and not be appropriated to the use of the individual officers who now receive them. This observation is applicable also to a small portion of the fees to be retained in the Excise.

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MINUTES OF EVIDENCE

Taken before the Committee, appointed on the 3d November 1836, by the Lords Commissioners of His Majesty's Treasury, to inquire into the Fees, Gratuities, Perquisites, and Emoluments received in the several Public Offices.

WITNESSES.

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Charles Boyd, Esq. - - - - - 19
Mr. John Adams - - - - - 20
Sir John Hall, K.C.H. - - - - 21
Messrs. Moffat and Layton - - - 22
William Willimott, Esq. - - - - —
Richard Betenson Dean, Esq. - - - 23
Mr. William Phillipps - - - - 24
James Thomas Manning, Esq. - - - 25
George Richard Robinson, Esq., M.P. - 26
George Frederick Young, Esq., M.P. - —

EXCISE.

Sir Francis Hastings Doyle, Bart. - - 27
Charles Browne, Esq. - - - - - —
Mr. Richard Ley - - - - - 28
John Dennis, Esq. - - - - - —
William Dodd, Esq. - - - - 29

Excise—*continued.*

Mr. James Saunders - - - - 29
Mr. Duncan Dunbar - - - - - —
Mr. Joseph Chater - - - - - 30
John Fasson, Esq. - - - - - —
Henry Burslem, Esq. - - - - 31
William Eade, Esq. - - - - —

OFFICE OF WOODS, WORKS, &c.

Samuel Driver, Esq. - - - - - 31
Tarver Richard Fearnside, Esq. - - - 32
John Gardiner, Esq. - - - - - —
Charles Reeves, Esq. - - - - 33
John Wilkin, Esq. - - - - - —
Alexander Milne, Esq. - - - - - —
William Drake White, Esq. - - - 34

OFFICE OF THE CHANCELLOR OF THE EXCHEQUER.

Richard Boyle Adderley, Esq. - - 35
Mr. John Grant - - - - - - —

ALPHABETICAL LIST.

Adams, Mr. John - - - - - 20
Adderley, Richard Boyle, Esq. - - 35
Boyd, Charles, Esq. - - - - 19
Burslem, Henry, Esq. - - - - 31
Browne, Charles, Esq. - - - - 27
Chater, Mr. Joseph - - - - - 30
Dean, Richard Betenson, Esq. - - - 23
Dennis, John, Esq. - - - - 28
Dodd, William, Esq. - - - - 29
Doyle, Sir Francis Hastings, Bart. - - 27
Dunbar, Mr. Duncan - - - - 29
Driver, Samuel, Esq. - - - - 31
Eade, William, Esq. - - - - —
Fasson, John, Esq. - - - - 30
Fearnside, Tarver Richard, Esq. - - 32
Gardiner, John, Esq. - - - - —
Grant, Mr. John - - - - - 35
Hall, Sir John, K.C.H. - - - - 21
Layton, Mr. James - - - - - 22
Ley, Mr. Richard - - - - - 28
Manning, James Thomas, Esq. - - - 25
Milne, Alexander, Esq. - - - - 33
Moffat, Mr. George - - - - 22
Phillipps, Mr. William - - - - 24
Pressly, Charles, Esq. - - - - 18
Reeves, Charles, Esq. - - - - 33
Robinson, George Richard, Esq., M.P. - 26
Saunders, Mr. James - - - - 29
Wilkin, John, Esq. - - - - - 33
Willimott, William, Esq. - - - 22
White, William Drake, Esq. - - - 34
Young, George Frederick, Esq., M.P. - 26

MINUTES OF EVIDENCE.

STAMPS AND TAXES.

STAMPS AND TAXES.

C. Pressly, Esq.

15 Feb. 1837.

Charles Pressly, Esq., Secretary to the Board of Stamps and Taxes, attended the Committee on the 15th *February* 1837, and gave the following Evidence:

THE stamp duties were first levied under an Act passed in the 5th & 6th years of William and Mary, and that statute authorized the appointment of commissioners to manage and collect the same. The number of such commissioners has frequently varied as well as the amount of salary allowed to each.

In the year 1783 an inquiry was instituted by the Lords of the Treasury as to the regulations which governed the stamp department, and the fees received by the several officers and clerks, and in the month of October of that year a report was made to their Lordships upon the subject, in which a detailed statement of the fees then received in the stamp department was made, and I will furnish the Committee with a copy of that report.

The fees, as they existed in 1783, were continued down to the year 1810, and on the 4th October in that year the Board of Stamps, in consequence of directions from the Treasury, issued an order prohibiting the receipt of all fees by the officers and clerks under their management.

The fees now received for copies of returns of shareholders in joint stock companies and for searches, and which are appropriated to the private use of the clerks who actually make the copies or the searches are sanctioned by statute, and the Board have allowed the clerks to retain them upon the ground that the duty is performed out of the official hours of business, and that if the revenue had taken the fee for copying, and employed stationers to make the requisite copies, the cost to the public revenue would have been greater than the fees received, whereas the clerks do the work without interfering with their public duties, and receive only the fees allowed by the statute to be charged to individuals for whom the duty is performed. The circumstance of the copying fee being received by the clerk for his own use was some years ago stated in a Return made to the House of Commons, and I am not aware that any objection was made to the continuance of the practice.

The act of the 55 Geo. 3, c. 100 authorizes the receipt of the fee of 2 *s.* 6 *d.* on the issuing of a game certificate in Ireland. This fee is received by the distributors of stamps in Ireland for their own use; but the fees received under this head by the Receiver-general in Ireland are carried to the account of the revenue as that officer receives a fixed salary.

Game certificates in Ireland are charged with stamp duty; but in England the charge upon such certificate is in the nature of an assessed tax, and besides the tax in England the collector is authorized by the 52 Geo. 3, c. 93, schedule 1, to charge a fee of 1 *s.* on each certificate which he retains for his own use, not as an officer of taxes, but as the collector appointed by the parish for which he collects the taxes.

The fee on licences to hawkers, &c. in Ireland is authorized by statute. Hawkers and pedlars in Ireland were formerly under the Excise but were afterwards transferred to the stamp department. No fee upon licences of this description was ever payable in England.

It cannot be ascertained from the books in the office when commissioners for the affairs of taxes were first appointed, but it would appear that the business relating to the land and other taxes was originally transacted by persons denominated agents for taxes, who it is believed, were part of the establishment of the Exchequer.

STAMPS AND TAXES.

C. Pressly, Esq.

15 Feb. 1837.

It appears that from the year 1743 commissioners of taxes have existed; and from that period down to the year 1833, when the Boards of Stamps and Taxes were consolidated, the number of those commissioners and the amount of their salaries have varied.

The fees payable to the secretary and other officers belonging to the tax department, which can be traced back as far as the year 1783, continued, with the exception of partial abolitions of them, down to the year 1833, when the consolidation took place, and then all fees were abolished except those for copies of documents and searches relating to land tax, which being in the nature of those still existing in the stamp department, as above referred to, are still continued.

Chas. Pressly.

CUSTOMS.

CUSTOMS.

C. Boyd, Esq.

21 Jan. 1837.

Charles Boyd, Esq., Collector of the Customs in the Port of London, attended the Committee, on the 21st January 1837, and gave the following Evidence:

I HAVE been in the Customs thirty-two years, and have held the office of collector in the port of London between five and six years.

I became collector upon the introduction of the new system of conducting the business of the Long-room at the Customhouse in the year 1831.

Prior to that period the clerks upon the establishment of the Customs in the Long-room, were authorized to assist the merchants and others, in framing and passing their entries inwards and outwards, for which they were allowed to charge certain sums by way of gratuity for their trouble, the average charge for each entry inwards being about 3 *s.* 6 *d.* and for each entry outwards about 6 *s.* 6 *d.* There was also an allowance authorized by law of 1 *s.* 6 *d.* for every warrant of entry read out at once, of which 1 *s.* was retained by the clerk of the warrants, and 6 *d.* went to the receiver. At that period, the warrants of entry inwards which were passed during the day were not forwarded to the officers at the docks or elsewhere (in whose custody the goods were upon which the duties stated in the warrant had been paid) until the latter end of each day, unless the merchant thought proper to pay the additional fee of 1 *s.* 6 *d.*, and in that case the warrant was immediately passed and forwarded to its proper destination; and these were technically called "Read-out Warrants."

Prior to the introduction of the new system in 1831, no merchant (or his clerk) could pass his own entry without employing a Customhouse clerk in the Long-room to assist him; indeed, from the former intricacy of the laws and regulations of the Customs, the merchants and their clerks were practically unable to pass their own entries, and hence the obligation of employing some one to assist them. But under the new system no clerk in the Long-room is allowed to pass entries, and it is quite competent for any merchant or trader to attend and pass entries without the intervention of any agent if they shall prefer so to do; and every facility is given to them in the transaction of their business by the clerks in the department without fee or reward. Upon the change of system many of the officers and clerks in the Long-room retired altogether, whilst others gave up their situations as public officers and continued their agency business; and amongst them were twelve gentlemen who were permitted to retain seats and carry on their agency in the Long-room, and who are allowed superannuations, calculated upon the trifling amount of salary which they were respectively in the receipt of upon the establishment prior to the alteration.

When the new system was introduced the fees authorized by law to be received by the officers in the Long-room were as follows, viz.:

Upon every entry inwards - - - -	1 *s.*	– *d.*
For every cocket for British goods - - -	1	6
Do Foreign goods - - -	2	6

These fees are accounted for, and paid into the hands of the Receiver-general of the Customs, a separate account being kept thereof. It was considered at the time the change in the system took place, that as the merchants of London would be relieved from a great expense, and would receive great facility in the transaction of the public business, there would be no great hardship upon them to impose the fees in question upon entries inwards and outwards as a fund for the

CUSTOMS.

C. Boyd, Esq.

21 Jan. 1837.

payment of the superannuation allowances to the retiring officers. These fees have increased every year, and, as a natural consequence, the compensation allowances must continue to diminish.

No such fees are payable at Liverpool, Bristol, or any other port, and I see no sufficient reason for continuing the impost upon the trade of the port of London. Complaints have been made of these fees, particularly by those connected with the tobacco and tea trades, inasmuch as those articles when under the Excise were not burthened with any such charges, and many of the most respectable merchants in London have recently addressed the Lords of the Treasury upon the subject, with the view of obtaining relief from the further payment of the fees in question.

With respect to the odd pence below sixpence taken by the receiver of the duties in the Long-room, I have no doubt that the practice has existed for nearly two centuries, and that it originated and has been continued as a compliment towards the receiver, and with the view of saving time and trouble in giving and taking change of halfpence. I understand that the tea trade generally do not allow the receivers to retain the odd pence, and that many merchants do not pay it. It is quite optional with the party passing the entry whether he will give the odd pence or not; and I have every reason to believe that the business of the merchant who does not allow the same to be retained by the officer, is transacted with the same facility and in the same spirit as the business of the merchant who permits the officer to withhold the change.

I believe that in fixing the salaries of the existing receivers at their present rates, the perquisites derived by them from the reception of the odd pence were taken into consideration, and if the same be now abolished two of the receivers will be deprived of nearly one third of their present incomes.

(signed) *C. Boyd.*

Mr. *John Adams*, a clerk in the house of Messrs. Baring and Co., merchants of London, attended the Committee on the 24th January 1837, and gave the following Evidence:

Mr. *J. Adams.*

24 Jan. 1837.

I MANAGE the Customhouse business for the house of Messrs. Baring and Co.

The fee charged upon every entry inwards at the Customhouse is 1 *s.*, whether the entry be large or small.

I believe the application recently presented to the Treasury for the abolition of the entry fees was signed chiefly by merchants and traders connected with the importation and sale of tea. When the duties upon tea were under the Excise, no fee used to be paid upon the entries; but when those duties were transferred to the Customs the fee became payable, and this gave rise to the complaints which have been made.

The tea entries are very numerous, the traders who purchase that article in bond entering one or two chests at a time, and it is upon these entries that the charge of the fee of 1 *s.* presses very heavily.

I was in the house of Messrs. Baring long before the year 1831, when the new system in the Long-room at the Customhouse took place; and prior to that period we were compelled to employ a clerk in the Long-room to pass our entries, but now we can do so without the intervention of such clerk, or any other agent if we think proper; but nevertheless, we still continue to employ one of the agents who has a seat in the Long-room, in passing our entries at the Customhouse.

We always allow the odd pence to the receiver in the Long-room. I am not at this moment aware of the annual amount thereof, but I do not think it is much. We do not allow any other gratuities to any persons in the Customhouse.

(signed) *J. Adams.*

CUSTOMS.

Sir *J. Hall*, K. C. H.

26 Jan. 1837.

Sir *John Hall*, K. C. H., His Majesty's Consul-General for Hanover, Honorary Secretary to the Society of London Merchants trading to the Continent, and Secretary to the Saint Catherine Dock Company, attended the Committee on the 26th January 1837, and gave the following Evidence:

I HAVE been for many years past actively engaged in mercantile pursuits and shipping transactions in the port of London, and have consequently had frequent opportunities of becoming acquainted with the mode of conducting business at the Customhouse.

In November 1830, a representation was made to the Board of Trade by the Society of Merchants referred to, urging an alteration in the system, of passing entries in the Long-room, Customhouse.

Prior to the alteration of the system complained of, the clerks in the Long-room were, with the sanction of the commissioners, employed as agents for the merchants at the same time that they were transacting the business of the revenue; indeed the merchants were not allowed to pass their own entries inwards, but were compelled to employ and pay those clerks fees as agents for passing the entries, which constituted a complete monopoly to the exclusion of other agents, and even the principals themselves: and this system was confined to the port of London, no such practice having been sanctioned at Liverpool, Bristol, or any other out-port.

In 1831, however, the new system at present in use in the Long-room was introduced, under which no officer or clerk employed and paid by the revenue is permitted to act as an agent in any way whatever.

The introduction of the present system rendered it necessary to grant compensation to many of the officers in the Long-room, for the loss of their emoluments as agents; and as the merchants were then at liberty to transact their Customhouse business, without the aid of an agent if they thought proper, and were relieved from a portion of the charges which were made by the former agents, it was considered that it would not be a hardship upon the trade of London to be required to pay, during a limited period, small fees upon all entries inwards and outwards, as a provision for the compensation allowances consequent on the abolition of the agency system; and there was at the time an understanding amongst a large proportion of the mercantile interest in London that small fees on entries should be collected for that purpose, full reliance being placed in the Government that the amount of such fees would be reduced and finally abolished altogether so soon as the objects for which they were ostensibly levied would warrant such a measure.

The levying of this impost exclusively upon the trade of the port of London, was considered reasonable, because there was no other port at which the merchants and traders had been subjected to such a charge; and there appeared therefore to be no fair ground for burthening the public at large with the consequences attendant upon relief confined to the port of London.

At the time the fees now payable by law on entries were imposed, I considered that the charge was more than necessary for the objects in view, and a representation to that effect was made to Government, but it was recommended not to interfere, as the bill proposed to give a power to the Lords of the Treasury to modify and finally abolish the same according to circumstances.

The fees upon tea entries inwards are severely felt, because when that article was under the Excise, it was not subject to any such charge; and upon small entries of tea, such as a single chest, and which are very frequent, the charge of 1 *s.* for the entry is equal in some instances to 1 per cent. upon the value. The fees on tea entries in the year 1836, produced at least 3,500 *l.*, and as those on the entries inwards were never levied until the duties were transferred to the customs, I think they should be at once abolished; and I am also of opinion that the fees upon other entries inwards and upon all entries outwards, might be diminished now that the fund for which they were imposed is so large and is progressively increasing, and the charge upon the fund for compensations to the officers (from deaths) gradually diminishing in their amount.

I am not prepared to say that I have heard much complaint made generally against the fees on entries except by the tea trade; but this may arise from the merchants being aware that an arrangement had been entered into for the gradual extinction of the charge.

CUSTOMS.

Sir *J. Hall*, K. C.H.

26 Jan. 1837.

I was aware of the application to the Lords of the Treasury by the merchants and traders, which I have just heard read, asking for the abolition of the fees in question.

The present system of conducting business in the Long-room has completely succeeded, and any merchant or his clerk, has now the means of passing their entries without the intervention of an agent, the employing of an agent being optional with the merchant.

J. Hall.

Messrs. *George Moffat* and *James Layton*, Tea Brokers in the City of London, attended the Committee on the 26th January 1837, and gave the following Evidence:

Messrs. *George Moffat* and *James Layton.*

26 Jan. 1837.

In the course of our business, we pass a great many entries inwards for teas at the Customhouse, and we complain of being compelled to pay 1 *s.* upon every such entry, which we were not charged with when tea was under the Excise revenue, and which charge is confined entirely to the port of London.

We have no doubt that many dealers in tea pay between 100 *l.* and 200 *l.* per annum, on account of the fee in question. It is unequal in its operation, inasmuch as the same fee is charged upon the entry whether it is for one chest of tea or for one hundred chests; and consequently the grievance is greater upon a small dealer than a large one.

We have understood that the officers in the Long-room at the Customhouse think if the fees on entries were removed, that the entries would be so multiplied as to cause a great accession to the public business; but we feel quite certain that the entries would not be increased to such an extent as to make it inconvenient to the service.

We are clearly of opinion, that upon principle the merchants and traders ought not to be compelled to pay any fee at the time the duties due to the Crown are received; and moreover, it is a tax levied upon the trade of London which is not imposed at any other port in the kingdom.

(signed) *G. Moffat,*
J. Layton.

William Willimott, Esq., Receiver of the Plantation, Wine and Spirit Duties at the Customhouse in the Port of London, attended the Committee on the 2d February 1837, and gave the following Evidence:

W Willimott, Esq.

2 Feb. 1837.

The receivers give change in silver, if necessary, to the parties passing entries and paying duties in the Long-room, but change in copper is very seldom given. I scarcely ever remember to have given pence in change; but if a party demanded it, it would certainly be given to him at once, if we had it; if not, we should endeavour to obtain change in the Long-room, for which purpose the party would unavoidably be detained for a short time. If a party were to tender the odd pence upon an entry, we should take the exact amount of duty, and make no demand of any sum beyond that.

The odd pence are not taken by the receiver of the tea duties in the Long-room, as the traders tender the exact amount of duty, or demand change.

In cases where agents are employed by the merchants, the odd pence are always allowed to the Receiver, and the merchants pay them to the agents.

There are two principal receivers in the Long-room, Mr. Dodson, who is called the Receiver of the Grand Receipt, and myself. The duties are computed by official persons in the Long-room, and the receivers have nothing to do with the computations. If a merchant at one time pays upon several entries, and there is a fraction of pence upon each entry, I should retain the same upon each entry.

The merchant who does not pay the odd pence, has just the same official facility as the one who does; no difference whatever between the two is made.

It will be seen by my own and Mr. Dodson's returns that the sum received

CUSTOMS.

W. Willimott, Esq.

2 Feb. 1837.

and divided equally between us upon an average of three years ended in 1835, was about 550 *l.* per anuum; and these perquisites have always been considered as forming a part of the salary of the office, as is shown in the case of Mr. Dodson, who was previously in the receipt of the same amount of fixed salary as is now paid to him, and was appointed to his present situation as promotion, solely on account of the emoluments to be derived from the odd pence. This fee being authorized by law has at different times determined the amount of salary to be paid to the receivers, and, by a minute of the Treasury laid before the House of Commons, 6th May 1822, the whole income of the receiver in fees equally with salary was made the ground of charge to the superannuation fund, and the basis of his retired allowance. The odd pence received by the receiver of duties outwards, and by the receiver in the coast department, are of trifling amount as compared with the sums received by myself and Mr. Dodson.

I think that time is saved by not giving and taking pence in change, which is an advantage to the public, and that the accounts of the receivers are rendered less complicated.

(signed) *William Willimott.*

Richard Betenson Dean, Esq., Chairman of the Board of Customs, attended the Committee on the 15th February 1837, and gave the following Evidence:

R. B. Dean, Esq.

15 Feb. 1837.

THE present practice of charging fees in the port of London upon entries inwards and outwards, took place upon the alteration of the system of business in the Long-room in the year 1831. Prior to that period the merchants were subjected to a much heavier charge for such entries, which were made only through the agency of officers and clerks on the establishment in the Long-room, but by the change of system effected in 1831 the trade were relieved from a considerable portion of the former charges, and were enabled to transact by themselves or their clerks the necessary business relating to entries, without the intervention of any officer or clerk belonging to the Customs.

I am not aware that in 1831 there was any understanding with the merchants that they would not object to pay the entry fees then imposed. If there were any understanding or compact with the merchants, it was not done with the knowledge or sanction of the Board of Customs or any other competent authority that I am aware of.

Under the old system of business in the Long-room, and before the consolidation of the various statutes relating to the Customs, the difficulties were so great, that it was almost impossible for any person not conversant with those laws and the practice to pass warrants and pay duties, and hence arose the necessity for the employment of clerks in the Long-room as agents; and prior to the year 1831, duty-paid warrants were frequently issued upon the credit of these agents.

The fees on entries inwards and outwards under the Act of the 1 Will. 4, c. 40, are levied only in the port of London, and the payment of the reduced fees was imposed with the view of creating a ready means for providing for the officers abolished by the introduction of the new system, and for the purpose, in some measure, of preventing such a multiplicity of small entries being passed by the merchants and others, as, at the commencement of the new system, might probably have caused inconvenience and embarrassment to the public service in the Long-room; but the new system has now had such a trial as to convince me that no inconvenience whatever will arise in that respect if the fees were at once abolished.

The fees do not exist anywhere but in London. The same system of agency formerly existed at Liverpool and Bristol, but to a much smaller extent. Upon the alteration of the practice at these out-ports, it was not deemed expedient to impose the entry fees authorized to be levied by the statute.

The amount of these entry fees has gradually increased since 1831, and by the transfer of the duties on tea to the Customs, a considerable addition to the fees has been the consequence; and I think the tea trade has reason to complain, inasmuch as no such fee inwards was levied when the duties were under the management of the Excise.

CUSTOMS.

R. B. Dean, Esq.

15 Feb. 1837.

I do not think that the fees in question should be treated as a matter of revenue. I am not prepared to say that any such inconvenience to the service as was anticipated upon the introduction of the system in 1831 would now arise if the fees were removed; that system has now undergone a fair trial, and the result leads me to believe that the merchants and traders may now be relieved from the fees, without causing any difficulty or inconvenience either to themselves or the officers.

If the fees were merely to be reduced in amount, instead of being abolished altogether, I think that the same complaint would shortly be made against the existence of the reduced fees as is now urged in respect of the present charges.

In cases of the importation of goods from the Continent, particularly in steam vessels, where an agent is employed for various parties, he includes the goods of several persons in one entry, for which he pays the fee of 1 *s.* only; but in his account to each individual, he charges the entry fee, thereby realizing much more on account of this fee than he has actually paid to the revenue.

The quarantine fees are entirely collected under orders from the Council Office. The medical officers are paid by salary at some of the stations, and the fees are brought to account by the collectors at the ports where they are received; and at other stations the medical officers retain the fees in payment for their services.

With respect to the fractions of pence under sixpence, allowed by statute to be retained by the receivers, I have no doubt that in authorizing its receipt, where freely given by the merchant, there was some feeling in favour of the receivers in consequence of the practice having so long prevailed; and another thing is, that the merchants have not the trouble of taking a few pence in change.

I do not think there is any understanding about the fractions of pence between the agents who are permitted to remain in the Long-room, and the receivers. I have no doubt the fractions of pence are received at the out-ports; but none of the officers are required to render any account of such perquisites to the Board.

I am decidedly against the practice of allowing any person who is a paid officer on any public establishment to act as a private agent, or to receive any fees for his own use. Public servants ought to be fully identified with the public business, and should not be mixed up with any private agency, or be in the receipt of any emolument whatever beyond their fixed salary.

The new system in the Long-room was adopted upon general principles, and not with reference to any abuses then existing, although I am not prepared to say that they did not exist.

(signed) *R. B. Dean.*

Mr. *William Phillipps*, Customhouse Agent and Shipbroker in the City of London, attended the Committee on the 18th February 1837, and gave the following Evidence:

Mr. *W. Phillipps.*

18 Feb. 1837.

I HAVE had a knowledge of the agency business at the Customhouse, in the port of London, ever since 1812, and I now carry on the same business.

I constantly hear complaints of the charge of 1 *s.* upon entries at the Customhouse. A merchant sometimes passes thirty or more entries the same day, and the fee presses heavily upon him; and as it is peculiar to the port of London, it does not appear to me to be justifiable upon any grounds.

Prior to the alteration of the system in the Long-room in the year 1831, no entries could be passed except through one of the clerks on the establishment; and my late partner and myself, instead of paying such clerk for each entry, used to allow him a certain sum yearly.

We charge the party who employs us so much for each entry, without alluding particularly to the fee of 1 *s.* paid to the revenue; and out of our charge for the entry we pay the fee.

I act as agent for two or three steam vessels from abroad, and upon their arrival in London I include the goods of several parties in one entry, for which I pay

CUSTOMS.
Mr. *W. Phillipps.*
18 Feb. 1837.

I pay at the Custom-house the fee of 1 *s.*; but I afterwards charge each party with the fee as if I had passed a separate entry for each. This is a practice well known at the Custom-house, and has never, that I am aware of, been objected to, and is authorized by a Board's Minute.

I think that the business of merchants and others is much facilitated by the employment of an agent, who is always on the spot.

I have reason to believe that the business of the agents, who are allowed seats in the Long-room, is decreasing, and that the out-door agents, although they have not that advantage, are doing more than the Long-room agents.

I have always allowed the odd pence to the receivers in payment of duties; I receive change in silver but not in pence.

If I pass one entry for several parties the duty is calculated altogether, and I only allow to the receiver the odd pence arising upon the whole entry; but in my account to each party of the duty paid for him I charge him with the odd pence if there happens to be a fraction of sixpence in the amount. This has been a customary thing for many years; but I believe that as business is now conducted in the Long-room there would not be any difficulty or impediment thrown in the way of any merchant, trader or agent, who refused to allow the odd pence to the receivers.

I believe that the majority of merchants and agents allow the odd pence to the receivers except the tea trade, who, I am informed, have never allowed it, because when tea was under the Excise revenue the traders were not liable to any such charge, nor to the fee upon entries inwards, and consequently this latter charge bears peculiarly heavy upon that trade.

(signed) *W. Phillipps.*

James Thomas Manning, Esq., Custom-house Agent in the Long-room in the Port of London, attended the Committee on the 18th February 1837, and gave the following Evidence:

J. T. Manning, Esq.
18 Feb. 1837.

PRIOR to the alteration of the system in the Long-room in the year 1831, I was on the establishment of the Customs at a fixed salary of 100 *l.* a year, carrying on at the same time the business of an agent in passing entries, which produced to me a considerable income.

When the alteration took place and the agency system was placed upon a different footing, I had the alternative of retiring upon a superannuation allowance, calculated according to the small salary I received, and becoming an agent with a seat in the Long-room, or of remaining as a clerk in the Long-room at a salary of 200 *l.* or 300 *l.* a year, and giving up entirely my agency business without any compensation for the loss of it.

Under these circumstances I accepted the former proposition, and I now hold a seat in the Long-room as an agent, but my business, from the altered system and from other causes, is much diminished and my income very considerably reduced as compared with what it was prior to the year 1831. There were eleven other parties who acted as I have done, making twelve in the whole, who had seats in the Long-room as agents, but there are now only ten so circumstanced.

Under the old system in the Long-room merchants and traders could not pass their own entries, but were obliged to employ a clerk on the establishment, and having a large mercantile connection I had a very productive business.

I never heard any complaint about the fee of 1 *s.* charged upon entries inwards and carried to the account of the Crown, except from the tea and tobacco trade, which articles, when under the Excise Board, were not liable to any such charge.

As agents we charge the merchants from 2 *s.* 6 *d.* to 3 *s.* 6 *d.* generally for an entry, and sometimes as much as 4 *s.* 6 *d.*; but these sums include the fee of 1 *s.*, which we pay to the Crown for the entry.

The agents in the Long-room very seldom include in one entry the goods of different merchants; but if the same is done we make the same charge for an entry to each person, although we only pay one entry fee to the Crown.

I do not apprehend that the abolition of the fee of 1 *s.* on the entry will be of any benefit to the agents, because it is well known to the merchants and traders

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J. T. Manning, Esq.

18 Feb. 1837.

that our charge for an entry included the said fee; and when we are no longer required to pay it to the Crown the merchants will naturally expect a reduction in our charge to that extent. But if the fee of 1 *s.* had never been imposed, I have every reason to believe, that when the present system commenced the merchants would have paid for their entries just as much as they now do.

Under the old system in the Long-room, it was almost impossible for a merchant to transact his own business there, from the intricacy of the laws respecting trade and navigation, and the want of knowledge as to the various treaties with foreign countries; but in consequence of the consolidation of the laws of Customs the merchants and traders are now enabled to pass their own entries, and the result is, that the business and profits of an agent are very considerably diminished.

We always allow to the receiver the odd pence upon payment of duties, which we charge to the merchants.

(signed) *J. T. Manning.*

George Richard Robinson, Esq., M. P., a Merchant and Ship Owner in the City of London, attended the Committee on the 9th March 1837, and gave the following Evidence:

G. R. Robinson, Esq., M.P.

9 March 1837.

WITH respect to quarantine fees, I have no hesitation in saying that the ship owners ought not to have any pecuniary charge whatever imposed upon them on account of the sanatory measures adopted by the Government, because they are no more interested in the health of the country at large than any other persons.

It is not the amount of the fee that the ship owners complain of, but the principle of the charge, which they contend is not defensible. The fee is now only one guinea, and therefore in a financial point of view cannot be worth continuing.

If it be considered necessary to take all the precautions which are now adopted for the public health, the necessary expenses ought to be paid out of the public revenue.

I am of opinion that it would not make the slightest difference to the master of a vessel subjected to the quarantine laws, whether the medical officer who examines the state of the persons on board were paid by a fee or by salary, or render the examination in any way less efficacious.

The former quarantine regulations were extremely vexatious and dilatory, and much more expensive to the ship owners than the regulations to which they are now subjected.

(signed) *G. R. Robinson.*

George Frederick Young, Esq., M. P., a Merchant and Ship Owner in the City of London, attended the Committee on the 9th March 1837, and gave the following Evidence:

G. F. Young, Esq., M. P.

9 March 1837.

THE old regulations of quarantine were always considered as very vexatious and expensive to the ship owners. The fees formerly amounted to as much as 7 *l.* for each vessel; but I think in the year 1816 the fees were reduced to 4 *l.* 13 *s.* 6 *d.* and afterwards, in the beginning of 1832, the charge was further reduced to one guinea for the certificate of the medical officer.

The ship owners do not complain of the amount of the fee which is very moderate, but they object to the principle upon which any charge at all is made to the ship owners on account of regulations which subject them to great inconvenience and delay.

If the fee were abolished altogether, and the medical officer were paid by salary, I think that the duties of that officer, and also of the master of the vessel, would be quite as efficiently performed as they now are, and the ship owner would be relieved from a charge which ought to be borne by the public revenue of the country.

(signed) *G. F. Young.*

EXCISE.

EXCISE.

Sir *F. H. Doyle*, Bart.

11 March 1837.

Sir *Francis Hastings Doyle*, Bart., Chairman of the Board of Excise, attended the Committee on the 11th March 1837, and gave the following Evidence:

THE orders of the Board of Excise in respect of the fees of the under secretary are of so ancient a date that we cannot trace them.

The fee paid by the King's Remembrancer to the under secretary on the passing of the revenue accounts, has existed for many years, and was no doubt sanctioned by the Treasury.

The duties for the performance of which the clerks and others have fees, in filling up bonds, &c., are done generally during the office hours.

I see no reason why the fees should continue; it would be much better that the officers and clerks should be paid by fixed salaries.

There are fees received upon bonds and debentures in respect of the exportation of glass, beer, soap, &c. In London and Liverpool these fees are accounted for, and the export surveyors are paid fixed allowances thereout, but at all other places the export officers take the fees for their own use.

Upon the exportation of beer in bottles there is a drawback payable upon both the beer and the glass bottles, and two debentures are necessary, upon each of which a fee is charged. I have heard of complaints of these fees by the shippers of beer in bottles, but not by other parties.

The exportation of refined sugar through the Customs is precisely of the same nature as the exportation of exciseable articles, and if the Customs charge no fees for the bonds and debentures, I see no reason why the fees now taken at the Excise upon such documents should continue.

There are drawbacks on soap used in the cloth manufactories, and fees are payable on the debentures.

Fees are also payable upon bonds given by malsters to secure the payment of the duties due to the Crown; and also by auctioneers and distillers.

I apprehend that the prohibition against the taking of fees upon bonds in the Act of Charles the Second, applied only to the period when the Excise duties were farmed out.

As far as the efficient performance of the duties by the Excise officers is concerned, I apprehend that the abolition of fees would make no difference whatever, for I believe that the officers would do their duty just as well upon fixed salaries as they would if they were paid by fees. And as a general principle, I do not see why the Excise officers should not be put upon the same footing with respect to fees as the officers of the Customs or any other public department.

The fees received by the officers on the payment of Chelsea pensions are sanctioned by competent authority, and are much less than they formerly were. The fee at one period was 1*s.* upon each payment; it was afterwards reduced to 6*d.* and is now 3*d.* only.

(signed) *F. H. Doyle.*

C. Browne, Esq.

16 March 1837.

Charles Browne, Esq., Under Secretary to the Board of Excise, attended the Committee on the 16th March 1837, and gave the following Evidence:

I HAVE been under secretary for ten years, and in the service of the Excise for thirty-five years.

I reseize goods which have been seized and forfeited by Excise officers for the purpose of avoiding the inconvenience of inserting the names of the seizing officers in every indenture of appraisement, for returning seized goods into the Exchequer for condemnation, and for this service I receive a fee of 5 *s.* for each writ. I also act as a commissioner for returning goods into the Exchequer, and receive a fee of 5*s.* upon each occasion.

The duties appertaining to these services are very trifling and are performed by me during the official hours of business.

I am not aware whether any such fees are received at the Customs.

I also receive a fee from the King's remembrancer on passing the accounts of the Excise revenue.

EXCISE.

C. Browne, Esq.

16 March 1837.

I apprehend that all the fees received by me are authorized by the orders of the court of Exchequer.

I have heard complaints against the fees on export bonds and debentures with respect to small shipments of drawback goods.

The fees on the payment of Chelsea pensions are of long standing. Many of the pensions to officers of the army and navy are paid by the excise, but no fee is charged upon such payments. The fees are confined exclusively to the Chelsea and East India pensions.

(signed) *C. Browne.*

Mr. *Richard Ley*, First Export Surveyor in the Service of the Excise, attended the Committee on the 16th March 1837, and gave the following Evidence:

Mr. *Richard Ley.*

16 March 1837.

I HAVE been surveyor of exports about eight years.

The fees upon export bonds and debentures are received in the export department and accounted for; and the balance, after the payment of certain allowances fixed by the Board of Excise to the export officers, is carried to the account of consolidated Excise duties.

In the year ended 5th January 1837, the fees amounted to 981 *l.* 17*s.* 6*d.*, and after deducting therefrom the sum of 835*l s.* 10*s.* for the export officers, there remained a balance of 146 *l.* 7*s.* 6 *d.* which was carried to the Crown's account.

I have heard complaints against those fees by persons shipping small quantities of beer in bottles, but not in any other cases.

I have no doubt there are many instances where the drawback is not claimed on account of the smallness of the quantity and the amount of the fees payable thereon, for instance the drawback on twenty dozen of beer in bottles is about 1 *l.* 10*s.*, and the stamps and fees on the bonds and debentures are 19 *s.* 3 *d.*, leaving only 10 *s.* 9 *d.* to be received by the shippers as drawback.

I have no doubt that if the fees were less the parties would oftener claim drawback, particularly upon articles shipped as stores.

R. Ley.

John Dennis, Esq., Chief Clerk to the Receiver General of the Excise, attended the Committee on the 16th day of March 1837, and gave the following Evidence:

John Dennis, Esq.

16 March 1837.

I HAVE been 42 years in the office of the Receiver-general.

I receive a fee of eight guineas on the payment of a pension to the Duke of Grafton, and four guineas on the payment of a pension to Earl Cowper. The first pension was granted by the Act of 22 Charles 2, and is paid quarterly, and the latter by the Act of 7 Will. 3, and is paid half yearly.

I receive my fees half yearly and appropriate them to my own use.

I have no doubt that these fees have existed for many years and rest upon usage. I am not aware that the grants direct the payment of these fees.

The fee of ten guineas on the payment of the North Britain Revenue into the Exchequer has existed ever since the year 1791. The allowance was made by the old Board of Excise in Scotland upon the application of the then chief clerk. At that time I believe the salary of the chief clerk was only 400 *l.* a year, it is now raised to 500 *l.* per annum.

The allowance formerly made to Mr. King the second receiver of 5 *l.* for attending sales is now discontinued.

The odd pence received by Mr. Hobbs, the third receiver, on payment of debentures are entirely voluntary payments on the part of those to whom drawback is paid. The fractions under sixpence are never demanded by the receiver; and some persons I believe take the pence in receiving their drawbacks. I apprehend that the practice of allowing the receiver to retain the odd pence originated with the parties claiming drawback to avoid the inconvenience of small change below sixpence. The salaries of the receivers are low; and the odd

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odd pence have always been considered as a small authorized addition to those salaries.

(signed) *J. Dennis.*

John Dennis, Esq.

16 March 1837.

William Dodd, Esq., one of the Accountants in the Excise, attended the Committee on the 16th March 1837, and gave the following Evidence:

W. Dodd, Esq.

16 March 1837.

I HAVE been in the Excise Office 46 years, and an accountant about two years.

I do not know when the fee for preparing and filling up auctioneers' bonds originated, nor can I find out; but on the 1st July 1814 there was an Order of the Board which sanctioned the charge of 2 *s.* 6*d.*

When an auctioneer is licensed in London he gives a bond, and each of his two sureties also give a bond, making three bonds altogether in each case, as required by the Act of Parliament, and the fee of 2 *s.* 6 *d.* is charged upon the set of three bonds.

The bonds are printed, and when they are wanted they are filled up either by myself or by a clerk in the office, and in the latter case I pay the clerk for his trouble out of my own fee of 2 *s.* 6*d.*

The stamp duty is 5 *s.* upon each bond.

The penalty upon an auctioneer's bond is 2,000 *l.*, namely, the principal 1,000 *l.*, and the two sureties 500 *l.* each.

(signed) *W. Dodd.*

Mr. *James Saunders*, Warehouse-keeper for Seized Goods in the Service of the Excise, attended the Committee on the 16th March 1837, and gave the following Evidence:

Mr. *J. Saunders.*

16 March 1837.

I CANNOT tell the origin of the fees received by myself and the assistant warehouse-keeper, nor do I know the authority under which they are taken. They were received long before I entered the office.

The fee for lotting and preparing condemned goods for sale is received from the parties purchasing at the sales. The fee is 1 *s.* for each lot, of which I receive 8 *d.*, and the assistant warehouse-keeper 4 *d.*

I knew before I took the office that there were fees attached to it, and they were taken into consideration in fixing the salaries.

I presented a memorial to the Board of Excise some time ago requesting that my salary might be augmented and fixed, instead of being constituted, as at present, of both salary and fees.

I have heard complaints made of the fees for lotting by the purchasers, and remarks have been made that no such fees existed at the Custom-house.

The fees for appraising goods, and the profit arising from the samples after sale, are equally divided between myself and the assistant warehouse-keeper.

(signed) *J. Saunders.*

Mr. *Duncan Dunbar*, Beer and Wine Merchant, in London, attended the Committee on the 16th March 1837, and gave the following Evidence:

Mr. *D. Dunbar.*

16 March 1837.

I AM largely engaged in the shipment of beer for exportation, both in casks and bottles.

I complain of the fees payable at the excise upon export bonds and debentures; and in the years 1828 and 1831 I laid my complaint before the Treasury, but the answer was in the negative.

The ground of the application to the Treasury in 1831 to be relieved from the Excise fees was, that about that time all fees upon exportation at the Customs were abolished.

The same scale of fees apply to small as well as to large shipments, and it is the hardship of these fees upon small shipments which we complain of the most.

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Mr. *D. Dunbar.*

16 March 1837.

The fees and stamps upon each debenture for beer in casks (however small the quantity) amount to 6*s.* 3*d.*, namely 5*s.* for the stamp and 1*s.* 3*d.* fee. But if the beer is shipped in bottles, there is a bond, and another debenture for the glass, upon which the fees and stamps are 13*s.*, namely 10*s.* for the stamp, and 3*s.* for the fees; so that upon a shipment of beer in bottles the total charge is 19*s.* 3*d.* whether the quantity be great or small.

If I ship a hogshead of beer the drawback upon which is about 7*s.* 6*d.* I should have to pay at the Excise Office 6*s.* 3*d.* before I could obtain the drawback.

If the beer is shipped in bottles it would not be worth while to claim the drawback, if the quantity were less than fifty dozen.

We make an allowance to the purchaser of beer for exportation equal to the drawback, which we are entitled to claim the payment of from the Excise.

(signed) *D. Dunbar.*

Mr. *Joseph Chater*, Crown and Plate Glass Merchant, in the City of London, attended the Committee on the 16th March 1837, and gave the following Evidence:

Mr. *J. Chater.*

16 March 1837.

I AM a large exporter of crown glass.

I complain of the heavy expense of the stamps and fees upon small shipments of glass before I can obtain the drawback allowed by law.

Upon forty-one debentures which I received in the last year amounting alto gether to 106*l.* 18*s.* 10*d.*, the fees and stamps upon the export bonds and the debentures amounted to 26*l.* 13*s.* which I paid before I could obtain the drawback.

I have never made any formal remonstrance against the payment of the Excise fees, but I think they press heavily upon the trade and ought not to be continued.

In consequence of the heavy expenses of one description and another upon the shipment of glass from this country; the West India Islands are principally supplied from Germany at a cheaper rate than we are enabled to supply the article.

(signed) *J. Chater.*

John Fasson, Esq., Chief Clerk in the Secretary's office at the Royal Hospital at Chelsea, attended the Committee on the 21st March 1837, and gave the following Evidence:

J. Fasson, Esq.

21 March 1837.

PREVIOUSLY to the year 1755, the Chelsea out-pensioners were paid at the end of each year, through the means of private agents.

By the Act of the 28 Geo. 2, c. 1, the pensions were directed to be paid half-yearly in advance, subject to the deduction of 1*s.* in the pound. And by the 55 Geo. 3, c. 125, the payments were directed to be made quarterly in advance instead of half yearly.

The allowance to officers of Excise who paid their pensions was formerly a shilling on every payment. In the year 1817 it was reduced to 6 *d.*, and in 1822 to 3 *d.* for each payment. I produce copies of the royal warrants with respect to these allowances, which are defrayed out of the poundage deducted from the pensions under the authority of the 28 Geo. 2, by the proper officers at Chelsea Hospital.

If the Excise officer prepares and fills up the necessary affidavits or declarations for the pensioner before he can receive his pension, he is authorized to charge the pensioner 3 *d.* for doing so.

It is quite optional with the pensioner whether he will employ the Excise officer or clerk to fill up his affidavit or declaration.

I do not think that the charge of 3 *d.* is too much, as the officer finds two printed affidavits in each case which he fills up, and instructs the pensioner in what way he is to complete the same. One of these affidavits or declarations is delivered to the pensioner, and the other is kept by the officer.

If

EXCISE.

J. Fasson, Esq.

21 March 1837.

If any complaint were received from a pensioner of any charge being made by an officer or clerk in the Excise beyond the sum authorized, the circumstances would be immediately represented to the Board of Excise in order that they might deal with the matter as they deemed proper.

(signed) *J. Fasson.*

Henry Burslem, Esq., one of the principal Clerks in the Office of the Paymaster-General of the Forces, attended the Committee on the 21st March 1837, and gave the following Evidence:

H. Burslem, Esq.

21 March 1837.

THE fee of 3*d.* allowed to Excise officers upon each quarterly payment to the Chelsea out-pensioners is not a charge to the pensioner, but is defrayed by the agent at Chelsea Hospital.

No such charge is allowed in the case of the Greenwich out-pensioners, but they are not paid in advance as the Chelsea pensioners are, nor is any poundage deducted from the pensioners of Greenwich.

Pensions are paid to officers and their widows in the country by the Excise and the Customs, but no fee is charged against them for making the payments.

(signed) *H. Burslem.*

William Eade, Esq., a Clerk in the Office of the Military Secretary at the East India House, attended the Committee on the 21st March 1837, and gave the following Evidence:

W. Eade, Esq.

21 March 1837.

IT was about the year 1770 that the practice commenced of the East India Pensioners being paid through the officers of Excise, and at that time the officer was allowed to charge 1*s.* for each payment.

No deduction is made from these pensions at the India House, but the pensioner pays the fee to the Excise officer.

The payments are made to the pensioners half yearly in advance.

In some recent instances the Excise officers have furnished the pensioners with the necessary forms of affidavit.

(signed) *W. Eade.*

OFFICE OF WOODS, WORKS, &c.

OFFICE OF WOODS, WORKS, &c.

S. Driver, Esq.

23 Feb. 1837.

Samuel Driver, Esq., Surveyor and Land Agent, Richmond-terrace, Whitehall, attended the Committee on the 23d February 1837, and gave the following Evidence:

WE are employed as receivers of Crown rents in various parts of the country, under the authority of the Board of Works.

We were instructed to receive the fees formerly payable to the auditors of land revenue and to account for them. They consist of debet fees on the payment of Crown rents, and debenture fees on the payment of pensions.

We also receive acquittance fees varying in amount, which we retain for our own use.

I am not aware that there is any old table of those fees, nor do I know the authority under which they are received, but I have always understood that they are fully sanctioned by custom and usage.

We are authorized to charge four per cent. upon the rents collected, and for this payment we survey the property annually and make a report thereof to the Board of Works.

We also receive a poundage on the payment of pensions.

WOODS, WORKS, &c.

S. Driver, Esq.

23 Feb. 1837.

We charge no commission upon the re-letting of the property under our survey.

Our deputy (Mr. Reeves) receives the fee farm rents at an audit held once a year.

In some cases the quit rent received is less than the fee charged for the acquittance.

(signed) *S. Driver.*

Tarver Richard Fearnside, Esq., Keeper of the Land Revenue Records and Enrolments, attended the Committee on the 23d February 1837, and gave the following Evidence:

T. R. Fearnside, Esq.

23 Feb. 1837.

I HAVE been keeper of the records, and registrar ever since the year 1833, having been appointed by the Lords of the Treasury under the Act 2 Will. 4, c. 1. Before that time I had been in the office of the auditors of the land revenue for twelve years.

When a lease of Crown lands has been granted to a party, it is sent to my office from the Board of Works for enrolment. An exact copy is made in the books of my office, and when enrolled I return the lease.

I register assignments in all cases where the Crown has any living or remote interest in the property.

There is a lease and counterpart in every case, and I believe there is a copy of the lease made at the Board of Works, besides the enrolment in my office. The counterpart is preserved at the Office of Woods and Works.

I have had complaints made of the fee of 1*l.* 16*s.* 8*d.* per skin charged by me under the authority of the Treasury for enrolling leases. I have reason to believe that the fees of my office are now under the consideration of the Treasury, and that they will be revised.

The documents in my office are not private muniments but public records, open to inspection at all times.

The fees now taken in my office are the same as were formerly received in the office of the auditors of the land revenue, prior to its abolition. At that time the fees were taken for the use of the auditors, but I now account for them to the Treasury, retaining thereout my own salary and the expenses of the office.

(signed) *T. R. Fearnside.*

John Gardiner, Esq. of the Firm of Pemberton and Company, Solicitors, Whitehall-place, attended the Committee on the 25th February 1837, and gave the following Evidence:

J. Gardiner, Esq.

25 Feb. 1837.

WE act as solicitors to the Board of Woods and Works, and are chiefly employed to advise the Commissioners upon various subjects connected with their office.

We have nothing to do with the preparation of leases except in cases of difficulty.

The documents in the enrolment office are the foundation of the title of the Crown to its property; and the copy of the deed enrolled is sufficient evidence of the title of a party, and of the sum for which the alienation was made.

There is always a lease and counterpart, and the lease is fully enrolled by the registrar.

I think that the lease and enrolment thereof would be quite sufficient without the counterpart, if the same were sanctioned by statute.

The fees for enrolment are heavy, but they will in all probability be reduced when the present registrar has completed the arrangement of the records.

It is quite necessary that assignments of leases should be enrolled by the registrar.

We receive no fees for business connected with Crown leases.

I have no doubt that the fees indispose parties to take leases of small property.

The

OFFICE OF WOODS, WORKS, &c.

J. Gardiner, Esq.

25 Feb. 1837.

The simplicity of the title of the Crown is a great inducement to parties to become purchasers.

The advantage of enrolment is, that in two or three hours a party can ascertain in the registrar's office the title of the Crown for three hundred years.

(signed) *J. Gardiner.*

Charles Reeves, Esq., Solicitor, practising in London, attended the Committee on the 25th February 1837, and gave the following Evidence:

C. Reeves, Esq.

25 Feb. 1837.

I AM employed as an agent by Messrs. Drivers, to collect the quit rents for the Crown.

These rents are very numerous, and I receive an acquittance fee in each case, varying from 4*d.* to 1*s.*, for my own use.

The receivers are obliged to hold audits.

I believe the acquittance fee was sanctioned by the statute of 33 Hen. 8, c. 39, but if a party refused to pay it, I should at once take the rent without the fee.

The debet fee attaches upon leases and not upon fee farm rents.

A period of two months is allowed for payment of rent after it is due.

If a letter is written to a party to pay up arrears of rent, he is charged 3*s.* 4*d.* for the letter.

I remember only one instance out of some thousands of quit rents where the acquittance fee has been refused.

(signed) *C. Reeves.*

John Wilkin, Esq., Receiver of Crown Rents for Wales, attended the Committee on the 25th February 1837, and gave the following Evidence:

J. Wilkin, Esq.

25 Feb. 1837.

I CANNOT give any precise information as to the origin of the debet and acquittance fees. They have been, I believe, received from time immemorial, and have the sanction of usage only. I have been in office ever since 1819, and they have been received during all my time; my predecessor took away his books, but he informed me what fees I was entitled to receive.

The debet fees are received by me and accounted for to the registrar. They vary from 1*s.* 6*d.* to 7*s.* 6*d.* according to custom. In Chester the debet fee is 4*s.* 4*d.*

Neither the debet nor the acquittance fees have ever been disputed, and I think they might be recovered as a common debt.

The debet fee is a charge for making out the account of the rental, and the acquittance fee is for the receipt given for the rent.

I receive fees on the payment of pension debentures called the auditor's fees, which are accounted for to the registrar.

I attend the audit yearly. I have about ten thousand rents in my collection, which produce altogether about 5,000*l.* per annum. Many of these rents are collected by agents employed and paid by me. I bear all the expenses attending the annual audit.

(signed) *J. Wilkin.*

Alexander Milne, Esq., one of the Commissioners of Woods, Forests, Land Revenues, Works, and Buildings, attended the Committee on the 9th March 1837, and gave the following Evidence:

A. Milne, Esq.

9 March 1837.

I CAN give no information about the fees taken by the receivers of Crown rents as they are never brought under the notice of the Board. The party who lately held the office of deputy auditor is cognizant I apprehend of all those fees.

OFFICE OF WOODS, WORKS, &c.

A. Milne, Esq.

9 March 1837.

In calculating the value of a fee farm rent no fees, or anything but the rent itself payable to the Crown, are taken into consideration. The party paying the rent has always the right of pre-emption.

We are advised that the acquittance and debet fees upon old leases are legal. They are not paid upon new leases.

I am not aware that the purchase money would be increased if the fees were diminished or abolished. Very few fee farm rents were sold during the last year.

In Ireland I believe the fees have been taken into consideration in the sale of fee farm and quit rents, because they were brought under the notice of the Board.

The fees on leases and sales were fixed by the Board at the period when the preparation of the deeds was turned over to the Office of Woods and Works. The scale of the fees upon leases is published, and the rate of charge is somewhat under the usual charges of the profession.

In the case of a sale of property, the charges are such as will about cover the xpenses of the conveyance.

When a lease is about to be granted, or a sale effected, the parties are informed what the charges will be; and I do not remember a case where the charges have been objected to by the parties, however small the property.

There are no stamp duties payable on leases or conveyances in respect of Crown property.

Leases are frequently lengthy in consequence of the necessary description of the parcels. There are very few leases in London that do not contain different covenants, and I am of opinion that a general form of lease could not be made available.

The statute requires a lease and counterpart, otherwise I do not see the necessity for the latter as the lease is enrolled in an office for that purpose.

The enrolment fees and also the treasury fees are included in our charge, and accounted for to the registrar, and the receiver of fees at the Treasury.

In the country, when a property becomes subdivided into many tenancies we substitute a simple agreement for a lease; and we furnish the enrolment officer with a schedule of those agreements periodically which are then enrolled.

I have never heard any complaint of delay in the registry or enrolment of deeds.

I think the enrolment fees are too high, and that they should be revised.

All assignments are lodged at the Board of Works, and an extract is there made of them.

There are a lease and counterpart engrossed on parchment in each case. A copy of the lease is also made at the Board of Works on paper for reference instead of using the counterpart upon every occasion; and a complete enrolment of the whole of the lease is also made in the registry office.

(signed) *A. Milne.*

William Drake White, Esq. one of the Receivers of Crown Rents for Middlesex, attended the Committee on the 9th March 1837, and gave the following Evidence:

W. D. White, Esq.

9 March 1837.

THE origin of the debet fees is very remote.

In Middlesex the receiver has a debet fee as well as the auditor.

I am unable to explain why the receiver in Middlesex is entitled to a debet fee.

In the sale of fee farm or quit rents, the fees are not taken into account.

There are no debet fees upon fee farm rents, nor is the fee charged upon any rent less than 20 *l.*

I am not aware of any other authority for the debet fees than usage. If a party were to refuse to pay them, I should receive the rent without, and I should not take any steps to recover the fees.

If the parties paying rents do not come to me to pay the sums due I go to them, and I always endeavour to suit their convenience.

(signed) *W. D. White.*

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OFFICE OF THE CHANCELLOR OF THE EXCHEQUER.

Richard Boyle Adderley, Esq., Sealer and Under Secretary to the Chancellor of the Exchequer, attended the Committee on the 8th April 1837, and gave the following Evidence:

R. B. Adderley, Esq.

8 April 1837.

THE fees contained in my Return for sealing of writs are still received, and that portion which formerly used to be paid to the Chancellor, is now accounted for and paid over to the Treasury.

The fees which used to be received upon the declaration of the public accounts are now abolished by direction of the Treasury as also all other fees which were formerly paid by any public department to the Chancellor.

The quarterly bills of the four messengers in attendance on the First Lord of the Treasury used to be examined and audited by me, on which occasion a fee of half a guinea was payable, but in 1835 the practice was altered, and of course the fee ceased.

The Chancellor of the Exchequer still signs the bills of the usher and messengers of the Court of Exchequer, upon which a fee is payable by them.

The office of principal secretary to the Chancellor of the Exchequer was abolished in 1830.

I am now paid by a fixed salary, as also the messenger, and we receive no fees or perquisites whatever in addition to our salaries.

I render an account to the Treasury annually of the gross amount of the fees received, and of the disbursements made thereout, paying over from time to time during the year to the Treasury fee fund, such balances as are not required for the expenses of the office.

(signed) *R. B. Adderley.*

Mr. *John Grant*, Senior Messenger in the Office of the Chancellor of the Exchequer, attended the Committee on the 8th April 1837, and gave the following Evidence:

Mr. *J. Grant.*

8 April 1837.

MY salary is now 150 *l.* per annum; it was formerly 100 *l.* a year.

There is one other messenger besides myself.

We receive 5 *l.* a year from the East India Company, and 2 *l.* from the Post-office by way of Christmas box or new-year's gifts. And we have the old pens of the office, averaging about 2 *l.* a year. These perquisites are equally divided between the two messengers.

We have no other perquisites or emoluments of any description.

I have no apartments, nor any allowance of coals, candles, &c. My income was formerly upwards of 200 *l.* a year, arising in a great measure from various perquisites which are now all at an end except those before mentioned.

(signed) *J. Grant.*

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APPENDIX.

STAMP DEPARTMENT.

Appendix, No. 1.

REPORT of Commissioners of Stamps to the Lords of the Treasury, dated 1 October 1783.

To the Right Honourable the Lords Commissioners of His Majesty's Treasury.

STAMP DEPARTMENT, ENGLAND.

Appendix, No. 1. Report of Commissioners of Stamps to the Lords of the Treasury, 1 Oct. 1783.

May it please your Lordships.

WE, his Majesty's Commissioners for managing the stamp duties, in obedience to your Lordships' directions, signified to us by Richard Burke, esquire, in his letter of the 29th of August, humbly report to your Lordships,

That we have, in the several papers hereunto annexed, transmitted to your Lordships an account of the several fees, gratuities and perquisites taken by any of the officers of this revenue for the same period, so far as we have any knowledge of them, after the strictest inquiry that could be made into that matter, in order to your Lordships' satisfaction therein.

That in further obedience to your Lordships' orders to accompany those accounts with our remarks, observations and recommendations thereon, we humbly beg leave to observe, that in regard to fees taken by any of the officers in this revenue, your Lordships will please to observe, upon inspection of the several accounts thereof hereunto annexed, that they are so very trifling in amount as to make it impossible that either the demand or the payment of them could have been at any time a matter of complaint by the public, they being either fees upon appointments to offices, or voluntary acknowledgments to individuals for official accommodations of little moment, in nowise affecting the regular and established course of business; for we can confidently assure your Lordships that no fee, gratuity or perquisite has been ever demanded or taken in this office from persons wishing to evade the duties, or to postpone the payment of them in an irregular manner, or to obtain an undue preference in any respect, or to serve any private views or interests whatsoever.

That with respect to the few fees and perquisites that are now taken and allowed to certain officers under us, we cannot, considering their small amount and harmless operation, think any alteration therein an object of moment, nor can we propose in lieu of them any such commutation as would be, in our opinion, less burthensome to the public, or more beneficial to the revenue, either in point of saving or of the better performance of the different parts of duty connected with it.

All which is humbly submitted to your Lordships.

(signed) *J. Bindley*, *R. Tickell*, *W. Baillie*, *J. Byng*.

Stamp Office, 1 October 1783.

AN ACCOUNT of Fees and Gratuities received by the Secretary for Three Years; viz.

	£.	s.	d.
For every deputation to a distributor of stamps	2	2	–
The like fee on a deputation to a collector of post-horse duty	2	2	–
The like fee on every principal officer	2	2	–
The fee on every officer whose salary amounts to 50 *l.* per annum	1	1	–
The fee on officers whose salary does not amount to 50 *l.* per annum	–	10	6
The contracting stationers entering into a new contract	20	–	–
1780.			
Deputations £. 16 16 –	36	16	–
Stationers' gratuity 20 – –			
1781.			
Deputations 28 17 6	48	17	6
Stationers' gratuity 20 – –			
1782.			
Deputations	44	12	6
Stationers discontinued			
An allowance for coals, not exceeding per annum	30	–	–

(signed) *John Brettell*, Secretary.

AN ACCOUNT of the Gratuities taken in the Receiver General's Office, with their Total Amount, for Three Years, to the 1st August 1783.

	£.	s.	d.
1781.			
Gratuity from the contracting stationers, on payment of their quarterly bills, 2 *l.* 2 *s.*	8	8	–
Ditto - from patent stationers, on payment of the half-yearly bills, 1 *l.* 1 *s.*	2	2	–
Ditto - annually from the solicitor	2	2	–
Carried forward - £.	12	12	–

STAMP DEPARTMENT, ENGLAND.

Appendix, No. 1. Report of Commissioners of Stamps to the Lords of the Treasury, 1 Oct. 1783.

	£.	s.	d.
Brought forward - - -	12	12	–
1782.			
The same - - - - - - - - - - -	12	12	–
1783.			
Gratuity from the patent stationers, on payment of their half-yearly bills, 1 *l.* 1 *s.* - - - - - - - - -	2	2	–
Ditto - annually from the solicitor - - - - -	2	2	–
£.	29	8	–

(signed) *J. Dugdale*, pro Receiver-General.

An Account of Gratuities taken in the Comptroller's Office, with their Total Amount, for Three Years, to the 1st August 1783.

	£.	s.	d.
1781.			
Gratuity from the patent stationers, at passing their half-yearly bills, 1 *l.* 1 *s.* - - - - - - - - -	2	2	–
Ditto - from contracting stationers, at passing their quarterly-bills, 10 *s.* 6 *d.* - - - - - - - - -	2	2	–
Ditto - from the solicitor annually - - - - -	1	11	6
Ditto - from the three country inspectors of stamps, at passing their bills of travelling expenses, 2 *s.* 6 *d.* - - - -	–	7	6
Ditto - from the company of stationers, at cancelling their almanacks annually - - - - - - - - -	–	10	6
	6	13	6
1782.			
The same, except the 7 *s.* 6 *d.* - - - - - -	6	6	–
1783.			
The same, except including the 7 *s.* 6 *d.*, and excluding the contracting stationers, 2 *l.* 2 *s.* - - - - - - -	4	11	6
£.	17	11	–

(signed) *J. Lloyd*, pro Comptroller.

Account of Gratuities taken in the Stamp Warehouse for Three Years, up to the 2d of August 1783, with their Total Amount.

By George Brooke, Assistant.

	£.	s.	d.
1781.			
From the contracting stationers at Christmas - - -	3	3	–
From the patent ditto, on examining and correcting their bills of incidents half-yearly, each time three guineas - - -	6	6	–
By the Packers and Porter.			
From the contracting stationers, half-a-guinea each at Christmas	1	11	6
	11	–	6
1782.			
The same - - - - - - - - - - -	11	–	6
1783.			
The same, except the gratuity from the contracting stationers, discontinued by the Board's order - - - - - -	6	6	–
£.	28	7	–

The assistant has an allowance of four candles per week, being obliged to work early and late for the despatch of business of his office, which may amount to about 1 *l.* 15 *s.* per annum.

(signed) *G. Brooke*, Assistant Warehouse-keeper.

An Account of Gratuities received for Three Years.

	£.	s.	d.
1781.			
From the contracting stationers - - - - - -	3	3	–
From patent stationers - - - - - - - -	2	2	–
	5	5	–
1782.			
Ditto - - - ditto - - - - - - - -	5	5	–
1783.			
From patent stationers - - - - - - - - -	2	2	–
£.	12	12	–

1782 contracting stationers discontinued.

(signed) *J. Hunt*, Assistant Warehouse-keeper of Unstamped Goods.

STAMP DEPARTMENT, ENGLAND.

Appendix, No. 2.

A RETURN, containing a detailed Account of every Fee, Gratuity, Perquisite, and Emolument demanded and taken by the under-mentioned Persons in the Department of Stamps in virtue of their Offices, showing the Amount actually received under each head of Fee, &c., in each of the Three Years ended the 31st December 1835, together with certain other Particulars relating thereto; namely,

NATURE and DESCRIPTION of the Service done, or alleged to be done, for which each Fee, Gratuity, Perquisite, or Emolument was received.	RATE of Fee, Gratuity, Perquisite, or Emolument.	AMOUNT RECEIVED under each head of Fee, &c., in the Undermentioned Years. 1833.	1834.	1835.	TOTAL AMOUNT of each Fee, &c. received in the Three Years.	From whom received.	Period when each Fee, &c. was first demanded and collected.	Under what Act of Parliament or other Authority each Fee, &c. was demanded.	Whether received for the use of the Officer, or of the Department; and if the latter, how appropriated.	Whether the Officer holds his Situation for Life, or Pleasure.	OBSERVATIONS.
Mr. *Teesdale Cockell*, Registrar of Licences.		£. s. d.	£. s. d.	£. s. d.	£. s. d.						
I. For making Copies of the Returns made by Joint Stock Companies of the Shareholders and Officers of the Company, which in some cases contain upwards of 1,000 Names.	10 *s.*	18 – –	51 10 –	51 – –	120 10 –	From any person applying for the same.	1826 - -	7 Geo. 4, c. 46, s. 4 & 7.	For the use of the officer making copy.	During pleasure.	The salary of Mr. Cockell is 200 *l.* per annum.
For the inspection of the Returns filed in the Office.	1 *s.*	– 7 –	1 13 –	2 9 –	4 9 –	The like - -	The like - -	The like - -	The like.		
Mr. *Charles D. Donne*, Registrar of Warrants.											
II. For searching the Enrolment Books for Apprentice Indentures.	1 *s.* for each year in which the search is made.	2 7 –	1 15 –	- - -	4 2 –	The like - -	Many years ago	- - -	The like - -	- -	The salary of Mr. Donne is 200 *l.* per annum.
Joseph Timm, Esq., Solr.											
III. For making certified Copies of Affidavits relating to the Proprietorship and the printing and publishing of Newspapers.	1 *s.* for each copy.	7 12 –	3 11 –	2 19 –	14 2 –	The like - -	1798 - -	38 Geo. 3, c. 78, s. 13.	Accounted for by the solicitor, and paid over to the Receiver General of Stamps and Taxes, and appropriated in the same manner as the revenue arising from stamps and taxes.	- -	Neither the solicitor nor any other individual derives any emolument from these fees.
TOTAL £.		28 6 –	58 9 –	56 8 –	143 3 –						

Stamp Office, London, 4 January 1837.

(signed) *Charles Pressly*, Secretary.

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STAMP DEPARTMENT, IRELAND.

STAMP DEPARTMENT, IRELAND. - - - - -

Appendix, No. 3. - - - - - - - -

Appendix, No. 3. Return of *C. Pressly*, Esq.

AN ACCOUNT of every Fee, Perquisite, Gratuity and Emolument demanded or collected by Offices holden by them in the Stamp Department in *Ireland*, for the Years 1833, 1834 and

NATURE and DESCRIPTION of the Service done, or alleged to be done, for which each Fee, Gratuity, Perquisite, or Emolument was received.	RATE of Fee, Gratuity, Perquisite, or Emolument.	AMOUNT RECEIVED under each head of Fee, &c. in the Undermentioned Years.						TOTAL AMOUNT of each Fee, &c., received in the Three Years.		
		1833.			1834.			1835.								
		£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.
The Distributors of Stamps and the Receiver-General of Stamps:													
I. Filling up and registering a Certificate to kill Game.	2*s.* 6*d.*	-	-	-	-	-	-	-	-	-	-	-	-
II. Filling up and registering Licences to Hawkers and Pedlars; to Keepers of Post Horses, and to Persons who make or sell Gold or Silver Plate.	1*s.* in the 1*l.* of the Licence Duty.	434	19	8	423	16	8	441	4	8	1,300	1	–
Mr. *Campbell*, Third Clerk in the Office for Correspondence:													
III. Copying Lists of the Proprietors of Joint-Stock Bank Companies from the Registry.	10*s.* on each Copy.	-	-	-	9	–	–	20	10	–	29	10	–
AL - - £.		434	19	8	432	16	8	461	14	8	1,329	11	–

Stamp Office,
London, 4 January 1837.

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- - - - - - STAMP DEPARTMENT, IRELAND.

- - - - - - - - - Appendix, No. 3.

STAMP DEPARTMENT, IRELAND.

Appendix, No. 3. Return of *C. Pressly*, Esq.

the undermentioned Persons for Services done, or alleged to be done, in virtue of the 1835; namely,

From whom received.	Period when each Fee, &c., was first demanded and collected.	Under what Act of Parliament or other Authority each Fee, &c., was demanded.	Whether received for the use of the Officer, or of the Department; and if the latter, how appropriated.	Whether the Officer holds his Situation for Life, or during Pleasure.	OBSERVATIONS.
- - -	- - -	55 Geo. 3, c.100, s. 21 & 23.	In 1833 the Distributors of Stamps received 361 *l.* 6 *s.* 9 *d.*; they are thirty-one in number; and the remainder, 73 *l.* 12 *s.* 11 *d.*, which was received by the Receiver-General of Stamp Duties, was brought to the credit of the public.	- -	The Distributors of Stamps are paid by a poundage on the amount of their remittances.
The Persons requiring the Certificate or the Licence.	- - -	55 Geo. 3, c. 19, s. 8. 6 Geo. 4, c. 118.	In 1834 the Distributors received 354 *l.* 2 *s.* 2 *d.*, and the remainder, 69 *l.* 14 *s.* 6 *d.*, received by the Receiver-General, was brought to the credit of the public.	During pleasure.	
			In 1835 the Distributors received 370 *l.*, and the remainder, 71 *l.* 4 *s.* 8 *d.*, received by the Receiver-General, was brought to the credit of the public.		
The persons who required the copy.	- - -	1 Will. IV. c. 32.	The Officer's own use.	During pleasure.	The Salary of this office is 130 *l.* per annum. The Lists generally embrace many hundred names, and the copies are made at extra hours. The one commonly called for, that of the Agricultural Banking Company, contains at present 2,638 names.

(signed) *Charles Pressly*, Secretary.

STAMP DEPARTMENT, SCOTLAND.

STAMP DEPARTMENT, SCOTLAND. - - - - -

Appendix, No. 4. - - - - - - - -

Appendix, No. 4. Return of *J. Armstrong.*

THE RETURN of Mr. *John Armstrong*, who holds the Office of a Clerk in the Department of every Fee, Gratuity, Perquisite, and Emolument demanded and taken by him in virtue of his of the Three Years ended the 31st December 1835, together with certain other Particulars relating

NATURE and DESCRIPTION of the Service done, or alleged to be done, for which each Fee, Gratuity, Perquisite, or Emolument was received.	RATE of Fee, Gratuity, Perquisite, or Emolument.	AMOUNT RECEIVED under each head of Fee, &c., in the undermentioned Years.			TOTAL AMOUNT of each Fee, &c., received in the Three Years.
		1833.	1834.	1835.	
		£. s. d.	£. s. d.	£. s. d.	£. s. d.
For the inspection of the Returns made by Joint Stock Banking Companies filed in the Office.	1 *s.*	– 10 –	– 13 –	– 7 –	1 10 –
For making Copies of the Returns made by Joint Stock Banking Companies of the Shareholders and Officers of the Company.	10 *s.*	4 – –	17 10 –	5 10 –	27 – –
TOTAL - - - £.		4 10 –	18 3 –	5 17 –	28 10 –

Stamps and Taxes, Edinburgh,
23 November 1836.

TAX DEPARTMENT.

TAX DEPARTMENT. - - - - - - - -

Appendix, No. 5. - - - - - - - -

Appendix, No. 5. Return of Mr. *G. H. Haines.*

THE RETURN of Mr. *George Hodgson Haines*, who holds the Office of Fourth Clerk, in the Perquisite, and Emolument demanded and taken by him in virtue of his said Office, and showing the 31st December 1835, together with certain other Particulars relating thereto; namely,

For preparing Copies of Official Registers of Contracts for the redemption of Land Tax, where the original Documents are lost, or where parties are desirous of possessing such Copies, and which are supplied upon the requisition of any person applying for the same.	6 *d.* per Chancery folio of 90 words.	26 16 6	30 2 –	33 14 –	90 12 6
TOTAL - - - £.		26 16 6	30 2 –	33 14 –	90 12 6

25 November 1836.

Appendix, No. 6. - - - - - - - -

Appendix, No. 6. Return of *J. Timm*, Esq.

THE RETURN of *Joseph Timm*, Esq., who holds the Office of Solicitor in the Department of Emolument demanded and taken by him in virtue of his said Office, and showing the Amount 1835, together with certain other Particulars relating thereto; namely,

Searching for Bonds to the Crown in the Tax Department.	5 *s.* for each search.	– 5 –	3 – –	2 5 –	5 10 –
TOTAL - - - £.		– 5 –	3 – –	2 5 –	5 10 –

26 November 1836.

- - - - - - STAMP DEPARTMENT, SCOTLAND.

STAMP DEPARTMENT, SCOTLAND.

- - - - - - - - - Appendix, No. 4.

Appendix, No. 4. Return of Mr. *J. Armstrong.*

the Comptroller General of Stamps and Taxes, *Edinburgh*, containing a detailed Account of said Office, and showing the Amount actually received under each head of Fee, &c., in each thereto; namely,

From whom received.	Period when each Fee, &c. was first demanded and collected.	Under what Act of Parliament or other Authority each Fee, &c. was demanded.	Whether received for the use of the Officer, or of the Department; and if the latter, how appropriated.	Whether the Officer holds his Situation for Life, or during Pleasure.	OBSERVATIONS.
From any person requiring a copy.	26th day of May 1826.	Per Act 7 Geo. 4, c. 67.	For my own use.	During pleasure.	

(signed) *J. Armstrong.*

- - - - - - - - - TAX DEPARTMENT.

TAX DEPARTMENT.

- - - - - - - - - Appendix, No. 5.

Appendix, No. 5. Return of Mr. *G. H. Haines.*

Department of the Inspector General, containing a detailed Account of every Fee, Gratuity, the Amount actually received under each head of Fee, &c., in each of the Three Years ended

From any person requiring a copy.	About the year 1800.	Under the sanction of the late Board of Taxes.	Officer making the copy.	During pleasure.	

(signed) *George Hodgson Haines.*

- - - - - - - - - Appendix, No. 6.

Appendix, No. 6. Return of *J. Timm*, Esq.

the Stamps and Taxes, containing a detailed Account of every Fee, Gratuity, Perquisite, and actually received under each head of Fee, &c., in each of the Three Years ended the 31st December

Persons who request such searches to be made.	Many years ago, the period cannot be stated.	The search not being a matter of right, is the only authority for demanding a fee for making it.	Accounted for by the Solicitor and paid over to the Receiver General of Stamps and Taxes, and appropriated in the same manner as the revenue arising from Stamps and Taxes.	During pleasure.	Neither the Solicitor nor any other individual derives any emolument from these fees.

(signed) *J. Timm.*

CUSTOMS.

Appendix, No. 7.

Appendix, No. 7. Return of Fees for Three Years, to 31 Dec. 1835.

RETURN of Fees received under the Acts 1 & 2 Will. IV. c. 40, and 3 & 4 Will. IV. c. 51, for Three Years ending 31st December 1835, distinguishing from what Branches arising.

	ENTRIES INWARD.						ENTRIES OUTWARD.		
	Grand Receipts.			Plantation Wine and Spirit Receipts.			Tea Receipts.		
	£.	s.	d.	£.	s.	d.	£.	s.	d.
The Year ending 1833 - -	4,773	16	–	4,732	7	–	-	-	-	4,640	–	–
1834 - -	5,027	14	–	4,883	2	–	*1,700	5	–	4,958	–	–
1835 - -	5,152	7	–	4,819	17	–	3,200	6	–	5,450	–	–
TOTAL - - - £.	14,953	17	–	14,435	6	–	4,900	11	–	15,048	–	–

	£.	s.	d.
Grand Total 1833 - - - - - -	14,146	3	–
1834 - - - - - -	16,569	1	–
1835 - - - - - -	18,622	10	–

* *Note.*—The Fees on Tea commenced 1st June 1834.

AN ACCOUNT of the EXPENSES incurred in the above collection.

— NIL. —

Bench Office, Customs, 6 December 1836. (signed) *C. Boyd*, Collector. *J. Braysher*, Comptroller.

Appendix, No. 8.

Appendix, No. 8. Return of Quarantine Fees, 5 January 1836.

A RETURN of the Quarantine Fees received in *England* for the Year ended 5 January 1836, showing the Particulars and Amount of the Expenses incurred in the Collection of the said Fees.

—	Amount collected by the Customs in England on account of Quarantine Fees, in the Year ended 5 January 1836.			—	Amount collected by the Customs in England on account of Quarantine Fees in the Year ended 5 January 1836.		
	£.	s.	d.		£.	s.	d.
At London - - -	345	9	–	At Newcastle - -	11	11	–
Liverpool - - -	276	3	–	Scilly - - -	9	9	–
Falmouth - -	73	10	–	Rochester - -	3	3	–
Plymouth - -	52	10	–	Dover - - -	2	2	–
Milford - - -	51	9	–	Sunderland - -	2	2	–
Bristol - - -	48	6	–	Ilfracombe - -	2	2	–
Hull - - -	19	19	–	Penzance - -	2	2	–
Portsmouth - -	16	16	–	Exeter - - -	1	1	–
Gloucester - -	15	15	–	Cowes - - -	1	1	–
Dartmouth - -	14	14	–	Yarmouth - -	2	2	–
				£.	951	6	–

Note.—It does not appear from the Returns transmitted to this department, that any expenses were incurred in the collection of these fees.

Inspector-General's Office, Custom-House, London, 12 Dec. 1836. (signed) *William Irving.*

Appendix, No. 9.

Appendix, No. 9. Order from the Privy Council to the Customs respecting Quarantine Fees. 27 Aug. 1827.

ORDER from the Lords of the Privy Council to the Customs, respecting Quarantine Fees, dated 27 August 1827.

Sir, Council-Office, Whitehall, 27 August 1827.

THE Lords of His Majesty's Most Honourable Privy Council having had under consideration various petitions from merchants and shipowners trading to the Mediterranean and the Levant, praying for relaxations in the laws relating to quarantine; and their Lordships having understood, from communications they have had with the committee of British shipowners and others, that in the event of such relaxations being granted there will be no objection on the part of such merchants and shipowners to pay an additional fees of one guinea for each vessel that shall be released from quarantine, with the view of relieving the public from any additional expense that may be incurred by the appointment of medical superintendents; their Lordships have come to the determination of appointing medical superintendents at the regular quarantine ports where it may be thought necessary, and directing and empowering the

CUSTOMS.

Appendix, No. 9. Order from the Privy Council to the Customs respecting Quarantine Fees. 27 Aug. 1827.

the superintendents of quarantine at those ports (under a certificate from the medical superintendent that all persons on board are in good health, and that no danger is to be apprehended from any disease of a suspicious nature as to infection having prevailed on board during the voyage,) immediately to release from quarantine all vessels arriving under the following circumstances; viz.

1st. All vessels with clean bills of health, having non-enumerated goods only on board, coming from any ports or places in the Mediterranean under the dominion and protection of Great Britain, or under the dominion of France, Spain, Italy, Austria or Sardinia.

2d. All vessels arriving with clean bills of health from any of the ports or places above described, having on board any of the following enumerated goods, being the only enumerated goods for which declarations of origin are now required; viz.

Cotton,	Furs,	Ostrich Feathers,
Wool,	Carpets,	Cotton Yarn,
Silk,	Leather,	Mohair Yarn,
Flax,	Skins,	Rags,
Hemp,	Hides,	Linen or Cotton.
Hair,	Sponges,	

provided the masters of such vessels shall produce certificates or declarations to prove that such goods are not the produce of Turkey or of Africa within the streights, or of the West Barbary or the Atlantic, or that they are the produce of some other country.

3dly. Vessels with clean bills of health arriving from any of the acknowledged lazaret ports within the streights; viz.

Malta,	Ancona,	Venice,	Messina,
Leghorn,	Genoa,	Trieste,	Marseilles,

and having enumerated goods on board, provided the master of the vessel shall declare upon oath that he received the goods on board from the shore at such lazaret port.

I am directed to communicate to you the above determination of their Lordships, for the information of the Commissioners of His Majesty's Customs, and in order that they may give the necessary directions and instructions to the superintendents at the quarantine stations at Milford, Liverpool, Standgate Creek and Deal, to release all vessels coming from any of the places described and under the circumstances stated; having first put the usual quarantine questions, and having examined the master, crew and passengers of such vessels, and having received from the medical superintendent a certificate in the form (A.) herewith transmitted.

The superintendent of quarantine, on releasing any vessel, shall deliver to the master or other person having the command of such vessel, a certificate, signed by the said superintendent, according to the form (B.) herewith transmitted, which certificate the master will produce at the port of entry to the proper officer of the Customs, to whom he will pay the fee due thereon, previous to the vessel being admitted to entry.

That part of the fee which is payable to the fee fund of the Privy Council and Treasury, is to be disposed of as at present. The additional fee of 1*l.* 1*s.*, which is to be charged in future on every vessel released from quarantine, and which is to defray the expense of the medical superintendent, is to be placed at the credit of His Majesty's revenue of Customs.

The superintendents of quarantine should be directed to transmit, in the usual manner, the quarantine papers of the vessels which may be so released, together with the medical certificate and the bill of health.

I am to add, that it is their Lordships' desire that the above regulations should be acted upon as soon as the medical superintendents shall have joined their respective stations.

The quarantine papers of vessels liable to quarantine, but not coming under any of the above regulations, (as well as those of any vessels which may be detained under suspicious circumstances,) are to be forwarded for the consideration of the Privy Council in the manner hitherto practised.

A sufficient number of blank printed forms of certificates, marked (A.) and (B.), above referred to, should from time to time be transmitted by the Commissioners of His Majesty's Customs to the superintendents at the several quarantine stations.

I am further directed to transmit the enclosed draft of instructions to the medical superintendent; and I am to desire that you will move the Commissioners of His Majesty's Customs to cause copies of the same to be transmitted to the medical superintendents at the several stations above mentioned, for their information and guidance. I am, &c.

The Secretary to the Board of Customs. (signed) *C. C. Greville.*

Appendix, No. 10.

ORDER of the Lords of the Privy Council to the Customs, respecting Quarantine Fees, dated 7th January 1832.

Sir, Council Office, Whitehall, 7 January 1832.

Appendix, No. 10. Order of the Privy Council to the Customs respecting Quarantine Fees. 7 Jan. 1832.

I AM directed by the Lords of the Council to state to you, for the information of the Commissioners of Customs, that an Order in Council is about to be issued for revoking, since the 5th January instant, so much of an Order in Council as imposes a fee of 3*l.* 12*s.* 6*d.* upon vessels released from quarantine; and I am to desire that the said fee be no longer demanded, and that directions be given for returning the same, upon application by the proper parties, in all cases where it has been, or may be, received in respect of vessels released by Orders in Council, subsequently to the 5th instant, or upon medical certificate since that day. I am, &c.

The Secretary to the Board of Customs. (signed) *Wm. L. Bathurst.*

CUSTOMS.

Appendix, No. 11. - - - - - -

Appendix, No. 11. Return of *J. Dodson*, Esq.

THE RETURN of *John Dodson*, Esq., who holds the Office of Receiver of the Grand Receipt Fee, Gratuity, Perquisite, and Emolument demanded and taken by him in virtue of his said Three Years ended the 31st December 1835, together with certain other Particulars relating

NATURE and DESCRIPTION of the Service done, or alleged to be done, for which each Fee, Gratuity, Perquisite, or Emolument was received.	RATE of Fee, Gratuity, Perquisite, or Emolument.	AMOUNT RECEIVED under each head of Fee, &c., in the undermentioned Years.			TOTAL AMOUNT of each Fee, &c., received in the Three Years.
		1833.	1834.	1835.	
		£. s. d.	£. s. d.	£. s. d.	£. s. d.
I. Receiving and keeping the Accounts of all Duties due upon Entries passing his Office. Signing the Warrants for the delivery of the Goods, and forwarding them to the several Docks, Warehouses, and Quays.	So much as added to any fraction below 6*d.* shall make the same amount to 6*d.*	274 19 2	274 9 –	280 19 9	830 7 11
TOTAL - - - £.		274 19 2	274 9 –	280 19 9	830 7 11

Custom-House, London,
28 January 1837.

Appendix, No. 12. - - - - - - - -

Appendix, No. 12. Return of *W. Willimott*, Esq.

THE RETURN of *William Willimott*, Esq., who holds the Office of Receiver of the Plantation, a detailed Account of every Fee, Gratuity, Perquisite and Emolument demanded and taken by Fee, &c., in each of the Three Years ended the 31st December 1835, together with certain other

I. The taking of the Entry for payment of Duties of Customs. The Fee called the "Odd Pence," consists of the fractional parts of 6*d.*, where the Duty to be paid does not amount to an even sum, and was established in order to avoid the delay and inconvenience arising from receiving and paying halfpence.	- - -	274 19 2	274 9 –	280 19 9	830 7 11
TOTAL - - - £.		274 19 2	274 9 –	280 19 9	830 7 11

Long Room, Customs,
1 February 1837.

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CUSTOMS.

- - - - - - - - - Appendix, No. 11.

Appendix, No. 11. Return of *J. Dodson*, Esq.

in the Department of the Customs in the Port of *London*, containing a detailed Account of every Office, and showing the Amount actually received under each head of Fee, &c., in each of the thereto; namely,

From whom received.	Period when each Fee, &c. was first demanded and collected.	Under what Act of Parliament or other Authority each Fee, &c., was demanded.	Whether received for the use of the Officer, or of the Department; and, if the latter, how appropriated.	Whether the Officer holds his Situation for Life, or during Pleasure.	OBSERVATIONS.
The merchants and importers.	This fee was never demanded, but was freely given from time immemorial.	3 & 4 Will. IV. c. 51.	Appropriated as part of the income of the two principal receivers of duties inwards.	During pleasure.	The warrants so signed and forwarded last year in the office of the Grand Receipt were, in number, 116,423. The amount of duty received thereon was 3,668,883 *l.* 2 *s.* 1 *d.* The major part of the merchants freely pay these fractions of 6 *d.*, but those who never paid them are numerous.
- - { being a moiety of the amount produced by the said fee in the two offices of Grand Receipt and Plantation Receipt.					

(signed) *John Dodson.*

- - - - - - - - - Appendix, No. 12.

Appendix, No. 12. Return of *W. Willimott*, Esq.

Wine, and Spirit Receipts, in the Department of the Customs in the Port of *London*, containing him in virtue of his said Office, and showing the Amount actually received under each head of Particulars relating thereto; namely,

From the merchants, brokers and agents.	From immemorial usage.	First confirmed by Act 51 Geo. 3, c. 71, s. 13; renewed by Act 6 Geo. 4, c. 106, s. 17; and again, by Act 3 & 4 Will. IV., c. 51, s. 8.	Received for the use of the officer.	During pleasure.	This fee, being authorized by law, has always been computed as part of the official income of the Receivers. Until November 1831, the income of the Receivers consisted, jointly of salary, of a fee of 6 *d.* on every entry specially forwarded, called the "Read Out" fee, and of the fee of "Odd Pence." The salary, in addition to these fees, attached to the office of Plantation Receiver, was formerly 500 *l.* per annum; but on a vacancy occurring in the year 1823, it appearing that these legal fees, the major part of which was the "Read Out" fee, yielded 800 *l.* per annum, a salary of 300 *l.* was deemed sufficient, and that sum was then accordingly fixed as the salary of the office. In November 1831 the "Read Out" fee was abolished, and it was thereupon determined that the salary should be 600 *l.* and the fee of "Odd Pence," which still remained. By a Minute of the Treasury, laid before the House of Commons 6th May 1822, the whole income of the Receiver in fees and salary was made the ground of charge to the Superannuation Fund, and the basis of his retired allowance.

(signed) *W. Willimott.*

Appendix, No. 13.

THE RETURN of *James Walsh*, Esq., who holds the Office of Receiver Outwards, in the Department of the Collector of His Majesty's Customs in the Port of *London*, containing a detailed Account of every Fee, Gratuity, Perquisite, and Emolument demanded and taken by him in virtue of his said Office, and showing the Amount actually received under each head of Fee, &c., in each of the Three Years ended the 31st December 1835, together with certain other Particulars relating thereto; namely,

NATURE and DESCRIPTION of the Service done, or alleged to be done, for which each Fee, Gratuity, Perquisite, or Emolument was received.	RATE of Fee, Gratuity, Perquisite, or Emolument.	AMOUNT RECEIVED under each head of Fee, &c., in the undermentioned Years.			TOTAL AMOUNT of each Fee, &c., received in the Three Years.	From whom received.	Period when each Fee, &c., was first demanded and collected.	Under what Act of Parliament or other Authority each Fee, &c., was demanded.	Whether received for the use of the Officer, or of the Department; and if the latter, how appropriated.	Whether the Officer holds his Situation for Life, or during Pleasure.	OBSERVATIONS.
		1833.	1834.	1835.							
		£. s. d.	£. s. d.	£. s. d.	£. s. d.						
I. Most probably to meet any deficiency arising from short payments or bad money.	The odd pence when the fractional parts are under 6 *d.*	48 7 3	49 13 3	51 17 1	149 17 7	Public - -	Time immemorial.	51 Geo. 3, c. 71, s. 13; 6 Geo. 4, c. 106, s. 17; 3 & 4 Will. IV. c. 51, s. 8.	Emolument of the collecting officer for the time being.	During pleasure.	This gratuity is in no case demanded, but is the spontaneous gift of the public.
TOTAL - - - £.		48 7 3	49 13 3	51 17 1	149 17 7						

Custom House, London,
1 February 1837.

(signed) *James Walsh.*

Appendix, No. 14.

THE RETURN of *James Gray*, Esq., who holds the Office of Principal Clerk and Receiver in the Coast Department in the Port of *London*, containing a detailed Account of every Fee, Gratuity, Perquisite, and Emolument demanded and taken by him in virtue of his said Office, and showing the Amount actually received under each head of Fee, &c., in each of the Three Years ended the 31st December 1835, together with certain other Particulars relating thereto; namely,

I. Receiving canal and dock dues on vessels entering inwards and clearing outwards.	Odd pence on sums received.	22 1 8	25 19 9 ½	33 2 11 ½	81 4 5	Merchants, agents, &c.	Never demanded, but received from time immemorial.	3 & 4 Will. IV. c. 51, s. 8.	For the use of and forming part of the income of the officer.	For life.	
TOTAL - - - £.		22 1 8	25 19 9 ½	33 2 11 ½	81 4 5						

1 February 1837.

(signed) *James Gray.*

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Appendix, No. 15.

Appendix, No. 15.

Perquisites received at Outports under 3 & 4 Will. 4, c. 51.

A RETURN of the Amount of PERQUISITES received at the Out-Ports, under the 8th Section of the Customs' Act, 3 & 4 Will. 4, c. 51, in each of the Three Years ended 31st December 1835, specifying the Name and Title of Office of every Person who is in the receipt thereof, and whether for his own use, or for that of any other Person.

PORT.	NAME, OFFICE, &c.	1833.	1834.	1835.
		£. s. d.	£. s. d.	£. s. d.
Belfast - -	Mr. Green, Clerk to Collector -	4 14 11	7 19 6	7 13 1
Bridgewater -	Mr. Gill, Clerk to ditto - -	- 18 4	1 1 8	- 19 -
Bristol - -	Mr. Laxton, Clerk to ditto -	32 1 10	31 11 5	35 8 -
Clay - - -	Mr. Bacon, Collector - -	- - 8	- 1 4	- 1 6
Cork - - -	Mr. Reily, Clerk to ditto - -	19 7 1	20 15 -	23 9 2
Dover - -	Mr. Ward, Collector - - -	29 16 6	—	—
25 per cent. allowed to 1st, 2d & 3d clerks to collector -	Mr. Miller, Clerk, acting as ditto	- - -	26 17 5	—
	Mr. Cotton, Collector - -	- - -	- - -	24 10 -
Dublin - -	Mr. Lambe, Clerk to Collector -	- - cannot be given.	60 13 10	104 18 8
Dundalk - -	Mr. M'Clintock, Collector - -	- 15 1	- 13 6	- 17 1
Exeter - -	*Mr. Wreford, Clerk to Collector	*2 12 -	*2 12 -	*2 12 -
Falmouth - -	Mr. Bray - - - ditto - -	2 17 2	2 15 9	2 13 2
Galway - -	Mr. Reilly - - - ditto - -	2 9 9	3 12 -	3 13 4
Gloucester - -	*Mr. Jenkins, Collector - -	* supposed about 6*l.* to 8*l.*		—
Grimsby - -	Mr. Wilcox, Collector - -	no record -	13 3 -	—
— - -	Mr. Bentley, Clerk to ditto -	- - -	2 10 -	—
— - -	Mr. Bentley, Clerk to ditto -	- - -	- - -	- 13 4
Liverpool - -	*Mr. Lowndes, Clerk to ditto -	*25 - -	*20 - -	*20 - -
— - -	Mr. Lowe - - ditto - -	39 - - supposed, the party being dead.	39 - -	31 - -
Llanelly - -	Mr. Williams, Collector - -	- nil -	1 - 10	1 - -
Newcastle - -	*Mr. Bowman, Clerk to ditto -	*26 15 2	*27 3 11	*30 10 8
Newry - -	Messrs. Carter & Ogle, Clerks to Collector.	5 7 5	7 8 5	6 14 4
Plymouth - -	Mr. Crocker, Clerk to Collector -	10 17 4	10 12 9	10 - 11
Poole - -	Mr. Lander, Collector - -	2 14 5	2 13 10	2 2 8
Portsmouth -	*Mr. Powell, Collector - -	*5 - -	*5 - -	*5 - -
Ramsgate - -	Mr. Roe, Collector, for his clerk -	2 13 2	2 6 6	2 6 3
Rochester - -	Mr. Carter, Collector - -	2 6 2	3 16 1	3 9 8
Shoreham - -	*Mr. Galton, Clerk to Collector -	*3 - -	*3 - -	*3 - -
— - -	Mr. Lavis, Pl. Coast officer, Brighton	2 6 -	2 12 11	2 2 1
Swansea - -	Mr. Needham, Clerk to Collector	* supposed to be under 1*l.*		—
Waterford - -	Mr. Lawson - - ditto - -	- 11 6	- 7 6	- 5 -
Whitehaven -	Mr. Bell - - - ditto - -	* supposed to be under 1*l.*		—
	£.	229 4 6	292 12 3	332 19 11

The returns from the Ports marked *, are the supposed amount; no account of the receipt having been kept.

Each party receives for his own use, unless otherwise stated.

18 March 1837. (signed) *C. Scovell*, Secretary.

CUSTOMS.

Appendix, No. 16.

Fees on Indentures of Appraisement of Goods seized in Port of London.

Appendix, No. 16.

AN ACCOUNT of the Number of INDENTURES of APPRAISEMENT of Goods seized in the Port of *London*, returned into the Court of Exchequer for Condemnation, in each of the Five Years ended December 1835, with the Amount of the Appraisers' Allowance.

Appraisers { Mr. Redmond Bryant - } Salaries 30 *l.* each
{ – John Spencer - } per annum.

YEAR.	Number of Indentures.	Rate of Allowance.	Amount paid.	OBSERVATIONS.
			£. s. d.	
No. II. 1831 -	46	42/	96 12 –	Extract of Commissioners' Minute.
1832 -	28	—	58 16 –	2 July 1814.
1833 -	12	—	25 4 –	"Ordered, That the appraisers be accordingly allowed the sum of 2 *l.* 2 *s.* for every indenture of appraisement, including the price of the parchment, and the expense of engrossing the same."
1834 -	6	—	12 12 –	
1835 -	3	—	6 6 –	

Custom-House, 4 April 1837.

(signed) *John Hall*, Accountant of Petty Receipts.

Appendix, No. 17.

Order of Board, 1 June 1814.

Appendix, No. 17.

ORDER of the Board of Customs, dated 1st June 1814.

Gentlemen, Custom-house, London, 1st June 1814.

HAVING had under our consideration a report of the accountant of petty receipts, stating, that since the abolition of fees on the 5th of January 1813, some of the collectors and comptrollers at the out-ports have discontinued deducting, in their quarterly accounts of the proceeds of condemned goods, an allowance to the commissioners and appraisers upon each indenture of seized goods returned into the Court of Exchequer, and that at other ports a diversity of practice prevails in the amount of the sum deducted; and our three solicitors being of opinion that there is not any legal objection to officers of this revenue acting as commissioners and appraisers of seized goods, and that the sums fit and proper to be allowed them are:

	£.	s.	d.
As commissioners - - - - - - -	1	6	8
As appraisers - - - - - - - -	–	13	4

We acquaint you therewith, and direct you to govern yourselves accordingly.

The Collector and Comptroller at the Port of ——.

(signed) *By the Commissioners of Customs.*

Appendix, No. 18.

Order of Board, 18 June 1819.

Appendix, No. 18.

ORDER of the Board of Customs, dated 18th June 1819.

Gentlemen, Custom-house, London, 18th June 1819.

IT appearing that the charges made by the officers of this revenue at the out-ports for indentures of appraisement of seized goods, vary at different ports, and that in some cases the proper stamp is not affixed; we acquaint you that the legal stamp on these instruments is 1 *l.* 15 *s.* in all cases, and deeming 7 *s.* a reasonable allowance for the cost of the parchment, and the trouble of drawing the indenture, we allow you to make a charge in future of 2 *l.* 2 *s.* for each indenture of appraisement, including the stamp and the cost of the parchment.

The Collector and Comptroller at the Port of ——.

signed) *By the Commissioners of Customs.*

Appendix, No. 19.

AN ACCOUNT showing the FEES and other EMOLUMENTS received by each Officer upon the Excise Establishment in 1783, with the Annual Amount thereof, and on what account the same were received.

By whom received.	Average Annual Amount. £.	s.	d.	On what Account received.
First clerk to the Receiver-general.	17	13	4	- - is an emolument received from certain persons on paying their pensions, charged on the Excise revenue (*a*).
Deputy auditor - -	1	11	6	- - arises from the receipt of half a guinea annually of the Chancellor of the Exchequer, on certifying the number of accounts, and a guinea of the Clerk of the Pipe on the like occasion (*b*).
First clerk to the Excise auditor.	3	10	–	- - is a fee of 6*d.* for registering the oaths of allegiance and supremacy taken by officers of Excise on their admission, and was first established on the opinion of Sir Edward Northey when Attorney-general (*c*).
Secretary's first clerk -	121	4	4	- - arises from the receipt of a guinea of the King's Remembrancer, the like sum of the Clerk of the Pipe, for examining and abstracting their bills, and a gratuity of 1*s.* each for drawing affidavits upon debentures for beer, cyder and British spirits exported (*d*).
Ditto, second clerk -	2	8	4	- - arises from a gratuity of 5*s.* each for drawing the bonds given by the Receiver-general of the Excise and Comptroller of the Cash, and from an emolument for drawing the affidavits on the debentures above mentioned (*e*).
Ditto, third clerk - -	2	5	–	- - Is an emolument for drawing the affidavits as before mentioned (*e*).
Solicitor - - - - -	48	18	8	- - the annual emolument of the solicitor's office, including the salary, 610*l.* per annum, and fee as here stated, is upwards of 3,000*l.* per annum, a considerable part of which emoluments consist of articles under the denomination of fees, included in his bills of law charges, which fees are paid by persons whose petitions for stay of proceedings in Crown prosecutions have been granted (*f*).
Register's first clerk - -	42	8	4	- - is an emolument arising from preparing and filling up bonds given for exportation of spirits at 2*s.* 6*d.* each, and from a gratuity of 1*s.* each on clearing bonds (*g*).
Accountant for soap -	1	11	6	- - is a fee of 8*d.* for writing the affidavits for obtaining the drawback on soap consumed in the woollen manufacture, and is allowed by Acts of Parliament (*h*).
General Accountant for auctions.	57	16	8	- - is an emolument arising from filling up and attending the execution of bonds given by auctioneers, brokers, &c., at 2*s.* 6*d.* each (*i*).
First assistant accountant for auctions.	3	10	–	is an emolument arising from attending the execution of bonds and drawing petitions (*k*).
Second ditto - - -	3	10	–	
First clerk on spirituous liquor licence duty.	81	6	–	an emolument arising from drawing petitions at 1*s.* each for receivers of spirits when they neglect to take out or renew their licences in due time (*k*).
Second ditto - - -	30	–	8	
Third ditto - - -	2	6	8	
Fourth ditto - - -	1	6	8	

(*continued*)

Remarks:

(*a*) No alteration.

(*b*) These fees no longer exist, in consequence of the Act 4 & 5 Will. 4, c. 15, regulating the office of receipt of the Exchequer.

(*c*) No alteration.

(*d*) The fee from the King's Remembrancer is continued; that from the Clerk of the Pipe ceased in consequence of the passing the above Act; and those for drawing up affidavits transferred to the export department.

(*e*) The fee of 5*s.* for drawing up these bonds is no longer payable; the business on which this fee attached transferred to the export department.

(*f*) No fees are now payable to the solicitor, he being allowed a fixed salary.

(*g*) Ceased on the transfer of the Excise import duties to the Customs in 1825.

(*h*) Abolished by Board's order of the 25th July 1789.

(*i*) No alteration.

(*k*) Abolished by Board's order of 29th January 1795

EXCISE.

Appendix, No. 19.

Fees and Emoluments, 1783.

By whom received.	Average Annual Amount. £. s. d.	On what Account received.
Principal clerk of the tea bonds.	50 4 6	- - arises from preparing and filling up bonds given for exportation of tea to Ireland and America, at 1 *s.* 6 *d.* each (*a*).
Second assistant to ditto -	5 10 –	- - is a gratuity of 1 *s.* each for conveying those bonds to and from the office when given on Saturdays or Mondays (*a*).
Clerk of incidents - -	5 6 2	- - arises from the receipt of 1 *l.* 14 *s.* 10 *d.* per quarter, of the clerks at the Treasury, on paying their fees for salary bills (*b*).
Chief clerk of candle entries	– 1 8	- - is a gratuity for preparing and filling up bonds given by candle compounders (*c*).
Warehouse keeper for condemned goods.	47 19 10	- - is a perquisite of 6 *d.* per lot received on delivery of condemned goods sold at the chief office, which is paid by the purchaser, and also in part from emolument by the sale of old packages (*d*).
Chief doorkeeper - -	93 4 2	- - arises on the following occasions, viz. 1 *l.* 14 *s.* 10 *d.* (*e*) per quarter of the clerks of the Treasury on carrying the incident bills, and from the receipt of 1 *l.* 1 *s.* of the comptroller, and 10 *s.* 6 *d.* of the auditor annually, and as nominal informer, from an emolument of 5 *s.* out of every penalty given and seizure condemned at the chief office when amounting to 20 *s.* or upwards (*f*).
Messengers (seven in number), each.	7 5 7	- - is an emolument of 5 *s.* out of such seizures and penalties as are made and given within the limits of the chief office, and which together amount to 5 *l.* or upwards (*g*).
London brewery officers (89 in number), each.	– 11 10	- - is a fee of 3 *d.* per ton for attending the shipping of beer for exportation, and is allowed by Act of Parliament (*g*).
Glass surveyor - - -	30 – –	- - is an emolument arising from procuring stamps, and preparing and filling up bonds and debentures for exporters of glass and cocoa nuts, at 6 *d.* each (*g*).
Collector of exciseable imported liquors.	16 11 11	are emoluments arising from providing stamps for bonds and debentures, for writing bills of entry, and filling up affidavits for masters of ships going to the West Indies (*g*).
First clerk to ditto - -	59 11 11	
Second clerk to ditto -	16 10 –	
Third clerk to ditto - -	2 – –	
Warehouse keeper of seized goods at the port of London.	– 14 6	is a perquisite of 3 *d.* per lot received on the delivery of condemned goods warehoused under their care (*g*).
Assistant ditto - - -	– 14 6	
Tide surveyors at the port of London (five in number), each.	– 2 8	- - is a fee of 3 *d.* per ton for attending the shipping of beer for exportation allowed by Act of Parliament (*g*).
Excise surveyors at India warehouses (2 in number). Warehouse keepers, ditto (eight in number). Lockers, ditto (11 in number)	14 10 9 each.	is an emolument arising from the receipt of certain gratuities paid by the East India Company to those officers, in consideration of their attendance for the despatch of business on holidays and extra hours (*h*).
Cyder port officers (two in number), each.	– 11 4	- - is an emolument arising from the drawing of affidavits in the case of cyder coming coastwise (*i*).
Country collectors (54 in number), each.	2 4 4	- - are emoluments arising from procuring stamps, preparing and filling up bonds for auctioneers, exporters and other traders, and for writing the affidavits taken for obtaining the drawback on soap used in the woollen manufacture, the last of which is allowed by Act of Parliament (*k*).
Country collectors' clerks (55 in number), each.	3 – 5	- - is an emolument arising from filling up drafts, and preparing and performing other extra work of different kinds for returners of the cash and traders (*k*)
Country officers (51 in different parts of the kingdom), each.	2 8 5	- - is a fee of 3 *d.* per ton for attending the shipping of beer for exportation, and allowed by Act of Parliament (*l*).

Remarks:

(*a*) The office is abolished, and these fees are no longer payable.

(*b*) Abolished some time about the year 1812. (*c*) Abolished.

(*d*) A fee of 1 *s.* lot-money is still allowed, but the emoluments from sale of old packages long since ceased.

(*e*) Abolished some time about the year 1812.

(*f*) The fee as nominal informer is still received by the chief doorkeeper, but is reduced to 1 *s.* in lieu of 5 *s.* (*g*) Abolished.

(*h*) Abolished in 1809, when the official holidays ceased, by the Act 49 Geo. 3, c. 66.

(*i*) Abolished. (*k*) No alteration, except as shown in the present account.

(*l*) Abolished by Board's order of 5th May 1813.

Excise Office, London, 15 March 1837.

(signed) *W. T. Thornton*, Clerk of the Securities.

Appendix, No. 20.

A RETURN, containing a Detailed Account of every FEE, GRATUITY, PERQUISITE and EMOLUMENT demanded and taken by the undermentioned Officers of Excise in *London*; showing the Amount actually received under each Head of Fee, &c., in each of the Three Years ending 31st December 1835, together with certain other Particulars relating thereto; namely,

STATION.	NAME.	Fixed Salary.	Name and Description of each Fee, Gratuity, Perquisite or Emolument received.	Rate of Fee, Gratuity, Perquisite or Emolument.	Amount received under each Head of Fee, &c. in the undermentioned Years. 1833.	1834.	1835.	TOTAL Amount of each Fee, &c. received in the Three Years.	From whom received.	Period when each Fee, &c. was first demanded and collected.	Under what Act of Parliament or other Authority each Fee, &c. was collected.	Whether received for the use of the Officer or of the Department, and if the latter, how appropriated.	Whether the Officer holds his Situation for Life, or during Pleasure.
		£.			£. s. d.	£. s. d.	£. s. d.	£. s. d.					
(B.) Under Secretary.	Charles Browne, Esq.	800	- - re-seizing goods prior to their being returned for condemnation in the Court of Exchequer.	5 s. each indenture.	15 10 –	8 5 –	8 5 –	32 – –	- - from the proceeds of the seizures when sold -	- not known, but it is believed at the period when Excise duties were first imposed -	- - under the authority of the Court of Exchequer.		
			- - moiety of a fee as one of two commissioners for the execution of Middlesex writs of indenture for the condemnation of goods in the Exchequer.	5 s. each indenture.	6 5 –	5 10 –	4 10 –	16 5 –					
			- - fee on passing the accounts of the Revenue by the King's Remembrancer.	- -	1 1 –	1 1 –	1 1 –	3 3 –	- King's Remembrancer.	- - -	long usage		
			- - fee on the payment of pensions.	- -	8 8 –	8 8 –	8 8 –	25 4 –	- - the Duke of Grafton.	- - it is believed from the first payment of the grant.	ditto -	- their own use.	during pleasure.
(C.) Chief Clerk to Receiver-General.	John Dennis, Esq. -	500	- - ditto - -	- -	4 4 –	4 4 –	4 4 –	12 12 –	Earl Cowper	- - -	- - -		
			- - payment of North Britain Revenue into the Exchequer.	- -	10 10 –	10 10 –	10 10 –	31 10 –	- - Excise Revenue for North Britain.	- 1791 -	ditto -		
(D.) Second Receiver.	John King - -	200	- - allowance for attending sales.	- -	5 – –	5 – –	5 – –	15 – –	- - from the proceeds of the sales.	- - -	- Board's order.		
(E.) Third ditto -	John Hobbs - -	160	- - from pence unclaimed on the payment of debentures.	- -	- - -	12 10 6	15 15 –	28 5 6	- - from the merchants & traders.	- - about the year 1796.	- - -		

(*continued*)

Excise.—Appendix, No. 20—*continued.*

STATION.	NAME.	Fixed Salary.	Name and Description of each Fee, Gratuity, Perquisite or Emolument received.	Rate of Fee, Gratuity, Perquisite or Emolument.	Amount received under each Head of Fee, &c. in the undermentioned Years. 1833.	1834.	1835.	TOTAL Amount of each Fee, &c. received in the Three Years.	From whom received.	Period when each Fee, &c. was first demanded and collected.	Under what Act of Parliament or other Authority each Fee, &c. was collected.	Whether received for the use of the Officer or of the Department, and if the latter, how appropriated.	Whether the Officer holds his Situation for Life, or during Pleasure.
		£.			£. s. d.	£. s. d.	£. s. d.	£. s. d.					
(F.) Accomptant -	William Dodd - -	340	- fees arising from preparing and filling up auctioneers' bonds.	2*s.* 6*d.* each set.	103 17 6	106 3 4	99 2 6	309 3 4	auctioneers	1 July 1814	- - Board's order.		
(G.) First Clerk to Auditor.	Lambt. Hotchkin -	200	- - fees arising from a payment of 6*d.* for each certificate entered and returned to the officers of Excise, of their having taken the oaths required by law before entering upon the execution of their office.	6*d.* each.	9 19 6	12 15 –	11 18 6	34 13 –	- the officers of Excise.	- 1663 -	the auditor		
(H.) Warehouse-keeper for seized Goods.	John Saunders -	136 10	- - appraising goods & making out schemes for writs for condemnation in the Exchequer.	21*s.* each writ.	26 5 –	24 3 –	21 – –	71 8 –	- - produce of sales.	not known -	- presumed by order of the Board.	- their own use.	during pleasure.
			- - lotting and preparing condemned goods for sale, and making out the bills for payment.	8*d.* each lot.	84 14 –	99 15 4	75 4 8	259 14 –	- purchasers at the sales.				
			- - from samples remaining after goods sold.	- -	8 10 –	10 5 –	5 2 8	23 17 8	- - -				
(H.) Assistant Warehouse-keeper for seized Goods.	John Hall - -	80	- - assisting in appraising goods, and making out schemes for Exchequer writs.	21*s.* for each writ.	26 5 –	24 3 –	21 – –	71 8 –	- - produce of sales.	ditto -	ditto -		
			- - assisting in lotting goods condemned for sale, and making out catalogues.	4*d.* each lot.	42 7 –	49 17 8	37 12 4	129 17 –	- purchasers at the sales.				
			- - from samples remaining after goods sold.	- -	8 10 –	10 5 –	7 16 –	26 11 –	from samples				

(I.) Messenger -	William Wybrow -	78 10	- - employed by the solicitor on special business for the Board, and in collection of outstanding revenue returned by the sheriff not found, the parties having absconded, whereby large sums have been recovered by his exertions under various extents.	- -	40 15 –	65 5 –	46 18 –	152 18 –	- - the solicitor of Excise.	not known -	- presumed by order of the Board.	- their own use.	during pleasure.
(K.) Doorkeeper -	Joseph Stones -	100	- - as nominal informer, on informations heard before the Commissioners of Excise, where the penalty adjudged and recovered, or the produce of the goods condemned amounts to 1 *l.* or upwards.	- 1 *s.* on each information.	7 17 –	7 1 –	7 16 –	22 14 –	- - by the Receiver-general, from the proceeds of fines.	- - for a considerable period, but the exact time cannot be ascertained.	- - -		
(A.) Export Surveyor.	Richard Ley - -	58 10	- - filling up export bonds. - ditto, debentures - - - ditto, beer debentures.	1*s.*6*d.* each. 9*d.* each. 1 *s.* each.	491 5 9	490 19 –	556 9 6	1,538 14 3	the exporters	- - about the year 1807.	- - Board's order of the 19th Dec. 1827.	- - a portion appropriated to the officer as salary, and the surplus to the public account.	
(A.) First Assistant ditto.	Richard Betts - -	58 10	- - filling up bonds and debentures.	ditto	524 7 6	382 9 –	341 6 6	1,248 3 –					

Excise-Office, London, 27 February 1837.

(signed) *W. J. Thornton*, Clerk of the Securities.

EXCISE (COUNTRY).

Appendix, No. 21.

A RETURN containing a detailed Account of every FEE, GRATUITY, PERQUISITE and EMOLUMENT demanded and taken by the undermentioned Officers of Excise in the United Kingdom (except *London*); showing the Amount actually received under each Head of Fee, &c., in each of the Three Years ending 31st December 1835; together with certain other Particulars thereto; namely,

STATION.	NAME.	Salary.	Nature and Description of each Fee, Gratuity, Perquisite or Emolument received.	Rate of Fee, Gratuity, Perquisite or Emolument.	Amount received under each Head of Fee, &c. in the undermentioned Years.			TOTAL Amount of each Fee, &c. received in the Three Years.	From whom received.	Period when each Fee, &c. was first demanded and collected.	Under what Act of Parliament or other Authority each Fee, &c. was collected.	Whether received for the use of the Officer or of the Department, and if the latter, how appropriated.	Whether the Officer holds his Situation for Life, or during Pleasure.
					1833.	1834.	1835.						
COLLECTORS:		£.			£. s. d.	£. s. d.	£. s. d.	£. s. d.					
Barnstaple	Thomas Rider	350	Paying Chelsea pensioners.	3*d.* each	16 13 3	16 13 –	16 17 9	49 14 –	Agent for the Chelsea pensioners at Chelsea Hospital.	Not known	By Treasury Warrant dated 20 June 1822, and Board's order when the Fee was regulated.	Their own use.	during pleasure.
Cumberland	George Robinson	400	Ditto	—	13 5 –	13 11 6	17 15 –	44 11 6					
Derby	John Etherington	350	Ditto	—	63 7 6	65 19 6	62 15 9	192 2 9					
Essex	John Badcock	400	Ditto	—	20 – –	19 10 –	30 14 3	70 4 3					
Gloucester	Thomas Wright	350	Ditto	—	40 4 3	39 18 6	40 2 6	125 – 3					
Herts	Charles Bassett	400	Ditto	—	17 10 –	18 18 3	18 11 3	54 19 6					
Hull	William Crump	400	Ditto	—	17 5 6	17 17 –	17 9 –	52 11 6					
Isle of Wight	John Baker	450	Ditto	—	17 12 –	17 8 –	18 – –	53 – –					
Lichfield	Charles Instan	400	Ditto	—	15 18 11	16 10 –	16 13 6	49 2 5					
Lynn	John Brown	400	Ditto	—	26 5 9	27 8 –	27 3 6	80 17 3					
Plymouth	Gustavus Gidley	450	Ditto	—	22 17 8	25 15 –	26 2 –	74 14 8					
Reading	Thomas P. Orum	350	Ditto	—	21 10 9	23 – 6	24 11 9	69 3 –					
Sarum	William Bruorton	350	Ditto	—	35 – –	35 – –	35 – –	105 – –					
Suffolk	James Cardew	450	Ditto	—	36 – –	38 – –	38 – –	112 – –					
Surrey	Nathan Woodroofe	400	Ditto	—	5 12 –	6 7 3	6 10 –	18 9 3					
Sussex	George Wood	400	Ditto	—	22 16 9	28 6 9	26 11 9	77 16 3					
Uxbridge	William Allen	350	Ditto	—	18 2 9	18 11 3	18 6 9	55 – 9					
Wales, North	William Jackson	350	Ditto	—	10 – –	10 – –	10 – –	30 – –					
York	Evan Evans	350	Ditto	—	17 10 –	18 12 –	17 13 9	53 15 9					
Argyle, North	John Anderson	350	Ditto	—	15 – –	15 – –	15 – –	45 – –					
Ayr	John Wharton	450	Ditto	—	50 – –	50 – –	50 – –	150 – –					
Caithness	Alexander Cormick	350	Ditto	—	22 19 9	23 2 6	22 19 6	69 1 9					
Elgin	William Marks	350	Ditto	—	6 14 6	26 11 6	26 6 7	59 12 7					
Edinburgh	James Cornwall	600	Ditto	—	70 2 3	76 15 8	75 5 3	222 3 2					
Fife	James Troup	450	Ditto	—	17 10 –	25 15 –	25 15 –	68 10 –					
Glasgow	Richard Jenner	500	Ditto	—	95 – –	94 – –	94 – –	283 – –					
Linlithgow	Alex. Williamson	450	Ditto	—	20 19 6	23 9 –	23 5 6	67 14 –					
Montrose	William Blakey	400	Ditto	—	44 6 –	44 17 6	45 – –	134 3 6					
Perth	Thomas Dumbrech	450	Ditto	—	19 13 6	20 4 6	20 8 –	60 6 –					
Stirling	James Noble	450	Ditto	—	14 16 9	15 18 3	15 10 –	46 4 –					

Argyle, South	Abraham Moffat	400	Ditto	—	3	–	–	3	8	–	3	11	–	9	19	–			
Haddington	James Watson	400	Ditto	—	8	9	9	11	5	–	11	15	9	31	10	6			
Bath	John Savory	400	Ditto	—	–	–	6	27	5	9	33	6	3	60	12	6			
			Paying East India pensioners.	1 –	-		-	–	14	–	–	15	–	1	9	–			
Bristol	John Nightingale	550	Ditto	—	29	18	3	30	19	–	31	11	9	92	9	–			
					1	4	–	1	4	–	1	4	–	3	12	–			
Canterbury	Francis Brothers	450	Ditto	—	18	19	6	22	8	–	21	15	3	63	2	9			
					–	4	–	–	7	–	–	9	–	1	–	–			
Chester	Thomas Ward	400	Ditto	—	30	4	–	30	18	6	30	1	9	91	4	3			
					–	4	–	–	8	–	–	7	–	–	19	–			
Grantham	John Nutting	400	Ditto	—	28	11	9	31	16	–	30	18	6	91	6	3			
					1	8	–	1	7	–	1	6	–	4	1	–			
Halifax	John Highlings	400	Ditto	—	57	5	6	64	12	9	64	–	3	185	18	6			
					1	1	–	–	19	–	1	1	–	3	1	–			
Leeds	Jesse Woodward	450	Ditto	—	53	–	9	54	17	9	55	4	9	163	3	3			
					1	–	–	1	3	–	1	2	–	3	5	–			
Liverpool	Holliday Flewker	550	Ditto	—	50	4	9	55	1	–	57	14	–	162	19	–			
					1	8	–	2	4	–	2	5	–	5	17	–			
Manchester	John Cookson	450	Ditto	—	112	2	3	127	17	6	130	3	6	370	3	3			
					3	16	–	4	–	–	3	18	–	11	14	–			
Newcastle	Robert J. Stanley	450	Ditto	—	29	14	9	33	11	–	32	17	–	96	2	9			
					–	16	–	–	16	–	–	16	–	2	8	–			
Northampton	Thomas Busby	350	Ditto	—	26	3	9	27	1	3	26	19	–	80	4	–			
					–	12	–	–	12	–	–	12	–	1	16	–			
Norwich	George Lowes	450	Ditto	—	39	18	9	41	15	9	39	18	3	121	12	9			
					1	4	–	1	5	–	1	6	–	3	15	–			
Rochester	James Pearson	450	Ditto	—	37	13	–	57	14	3	51	–	9	146	8	–			
					–	12	–	–	14	–	–	12	–	1	18	–			
Salop	Wm. Wardley	400	Ditto	—	29	10	6	31	18	–	31	18	3	93	6	9			
					-	-	-	-	-	-	–	12	–	–	12	–			
Stourbridge	Richard Yeomans	400	Ditto	—	26	11	–	27	7	6	13	11	9	81	1	–			
					–	7	–	–	8	–	–	7	–	1	2	–			
Wales, Middle	Thomas Barfield	350	Ditto	—	-		-	-		-	7	1	–	7	1	–			
						—			—		–	3	–	–	3	–			
Wales, West	Benjamin Grisdale	400	Ditto	—	15	2	6	15	10	9	15	9	9	46	3	–			
					–	6	–	–	6	–	–	6	–	–	18	–			
Wellington	Joseph Cartner	350	Ditto	—	28	17	6	23	16	–	29	7	6	87	1	–			
					–	14	–	–	14	–	–	15	–	2	3	–			
Coleraine	Robert S. Sharp	350	Commissioner to Writs of Indenture, for goods condemned in the Exchequer	13/4 each writ.	-		-	-		-	–	13	4	–	13	4	From the produce of seizures.	no record.	Solicitor's instructions.
Cork	John Ryan	450	Ditto	—	–	13	4	1	6	8	1	6	8	3	6	8			

Agent for the Chelsea pensioners, & from the East India pensioners.	Not known	By Treasury warrant, dated 20th June 1822 and 12th January 1833, in pursuance of directions from the Lords of the Treasury.	- - their own use.	- - during pleasure.

(continued)

EXCISE.—Appendix, No. 21.—*continued.*

STATION.	NAME.	Salary.	Nature and Description of each Fee, Gratuity, Perquisite or Emolument received.	Rate of Fee, Gratuity, Perquisite or Emolument.	Amount received under each head of Fee, &c. in the undermentioned Years. 1833.	1834.	1835.	TOTAL Amount of each Fee, &c. received in the Three Years.	From whom received.	Period when each Fee, &c. was first demanded and collected.	Under what Act of Parliament or other Authority each Fee, &c. was collected.	Whether received for the use of the Officer or of the Department, and if the latter, how appropriated.	Whether the Officer holds his Situation for Life, or during Pleasure.
		£. s.		each s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.					
Barum: Clerk - -	Bartholomew Gidley	140 –	- - Filling up maltsters' bonds.	2 6	4 15 –	3 10 –	3 15 –	12 – –	- - From the maltsters.	- - 2 Aug. 1808.	By the Board.	- - Their own use.	- - during pleasure.
			Ditto auctioneers' bonds.	2 6	6 – –	6 12 6	7 – –	19 12 6	- - Ditto auctioneers.	- - 1 July 1814.			
			Ditto pensioners' affidavits.	– 3	9 18 –	10 2 6	10 3 9	30 4 3	- - Ditto pensioners.	- - 28 June 1822.			
Bath: Clerk - -	John Mason - -	140 –	- - ditto - -	—	3 15 –	3 10 –	3 12 6	10 17 6	Ditto - -	ditto -	ditto -		
					7 5 –	6 15 –	6 10 –	20 10 –					
					42 – –	41 – –	41 – –	124 – –					
Bristol: First clerk - -	James Stanbury -	140 –	- - Filling up maltsters' and auctioneers' bonds.	2 6	9 5 –	8 15 –	9 – –	27 – –	- - The traders.	- - When entered into.	- - 1 July 1814.		
			Commissioner to Exchequer writs.	13 4	1 6 8	- -	– 13 4	2 – –	- - The collector, on the settlement of accounts.				
Second clerk -	Robert Bishop - -	130 –	- - Appraiser to Writs of Indenture.	6 8	– 13 4	- -	– 6 8	1 – –	- - From the produce of seizures.	no record	- - rules of court.		
Export surveyor -	Stephen England -	180 –	- - Filling up export bonds.	– 8	11 10 8	11 14 –	10 2 –	33 6 8	- - The exporters.	- - when entered into.	11 June 1796		
			Ditto debentures - -	– 4	5 14 8	5 16 8	5 – 4	16 11 8	- - Ditto -	when issued.			
			Commissioner to Exchequer writs.	13 4	1 6 8	- - -	– 13 4	2 – –	- From the produce of seizures.	- no record	- - rules of court.		
Export officer -	Philip Geo. Dodd -	88 15	Appraiser to Exchequer writs.	6 8	– 13 4	- - -	– 6 8	1 – –	- - Ditto -	ditto -	ditto -		
Canterbury: Clerk - -	William Hames -	140 –	- - Filling up maltsters' bonds.	2 6	5 – –	– 12 6	– 12 6	6 5 –	- The maltsters.	2 Aug. 1808	By the Board -		
			Ditto auctioneers' do.	2 6	8 – –	8 2 6	7 10 –	23 12 6	- The auctioneers.	1 July 1814			
			Ditto pensioners' affidavits.	– 3	8 2 –	9 5 –	9 1 –	26 8 –	- The pensioners.	28 June 1822			
Chester: Clerk - -	Roger L. Phillips -	140 –	- - ditto - -	- -	4 15 –	5 10 –	7 7 6	17 12 6	- Ditto -	- ditto -	- ditto -		
					4 5 –	4 5 –	3 10 –	12 – –					
					19 9 7	21 16 3	22 7 9	63 13 7					
Export officer -	John Jones - -	88 15	- - Filling up bonds & debentures for bricks exported from Chester.	8d. each bond, 4d. each debenture.	2 12 4	2 11 –	2 11 –	7 14 4	- - The exporters.	23 Jan. 1833	- Board's order 11 June 1796.		

Cornwall:																			
Clerk - -	James Powning -	140	–	- - Filling up maltsters' bonds.	2	6	2	12	6	3	7	6	4	7	6	10	7	6	- The maltsters.	2 Aug. 1808	
				Ditto auctioneers' do.	2	6	17	12	6	8	12	6	7	–	–	23	5	–	- The auctioneers.	1 July 1814	
				Ditto pensioners' affidavits.	–	3	19	1	3	19	6	6	19	8	6	57	16	3	- The pensioners.	28 June 1822	
Supervisor - -	Robert Blenkinsop -	200	–	- - Filling up debentures.	–	4	–	4	4	–	1	4	–	2	8	–	8	8	- The exporter.	11 June 1796	
Ditto - -	Nicholas Hawkin -	200	–	Ditto - - -	-	-	–	–	8	-	-	-	-	-	-	–	–	8	Ditto -	ditto -	
Officer - -	Joseph Honey - -	100	–	Ditto export bonds -	–	8	–	6	8	–	2	8	–	2	8	–	12	–	Ditto -	ditto -	
Ditto - -	John Brimacombe -	100	–	Ditto - - -	–	8	–	1	4	-	-	-	-	-	-	–	1	4	Ditto -	ditto -	
Cumberland:																					
Clerk - - -	John Hall - -	140	–	- - Filling up maltsters' bonds.	2	6	–	12	6	1	7	6	2	7	6	4	7	6	- The maltters.	2 Aug. 1808	
				Ditto auctioneers' do.	2	6	7	7	6	6	15	–	5	17	6	20	–	–	- The auctioneers.	1 July 1814	
				Ditto pensioners' affidavits.	–	3	10	15	3	11	10	–	11	10	6	33	15	9	- The pensioners.	28 June 1822	
Import and export officer.	Robert Jenkinson -	88	15	- - Filling up export bonds	–	8	–	14	8	1	4	–	1	2	–	3	–	8	The exporters.	11 June 1796 / 4 Sept. 1798	
				Ditto debentures -	–	4	–	7	4	–	12	–	–	11	–	1	10	4			
Derby:																					
Clerk - -	John Humphreys -	140	–	- - Filling up maltsters' bonds.	2	6	2	12	6	3	12	6	3	15	–	10	–	–	- The maltsters.	2 Aug. 1808	
				Ditto auctioneers' do.	2	6	5	–	–	4	12	6	4	10	–	14	2	6	- The auctioneers.	1 July 1814	By the Board. - - their own use. - - during pleasure.
				Ditto pensioners' affidavits.	–	3	30	–	6	31	1	9	29	7	3	90	9	6	- The pensioners.	28 June 1822	
Durham:																					
Officer - -	John Lamley - -	100	–	- - Filling up export bonds.	–	8	1	12	8	2	2	–	2	18	–	6	12	8	The exporters	11 June 1796	
				Ditto debentures	–	4	–	15	4	1	–	–	1	9	–	3	4	4			
Ditto - -	Wm. Henry Trewolla	100	–	- - ditto -	–	8	1	9	4	1	12	–	1	13	4	4	14	8	ditto -	- ditto -	
					–	4	–	14	8	–	16	–	–	16	4	2	7	–			
Essex:																					
Clerk - -	William Slaney -	140	–	- - Filling up maltsters' bonds.	2	6	1	15	–	2	12	6	2	5	–	6	12	6	- The maltsters.	2 Aug. 1808	
				Ditto auctioneers' do.	2	6	6	–	–	5	17	6	6	2	6	18	–	–	- The auctioneers.	1 July 1814	
				Ditto pensioners' affidavits.	–	3	32	–	–	31	5	3	30	14	3	93	19	6	- The pensioners.	28 June 1822	
Grantham:																					
Clerk - -	John Park - -	140	–	- - ditto - -	ditto		2	–	–	2	10	–	2	7	6	6	17	6	Ditto	- ditto -	
							11	–	–	9	17	6	9	17	6	30	15	–			
							13	3	9	14	16	6	15	13	–	43	13	3			
Gloucester:																					
Clerk - -	Wm. Babbage - -	140	–	- - ditto - -	ditto		3	12	6	3	5	–	5	5	–	12	2	6	Ditto -	- ditto -	
							6	12	6	6	7	6	7	–	–	20	–	–			
							39	4	6	39	16	–	39	10	–	118	10	6			
Halifax:																					
Clerk - -	Jos. Parkinson -	140	–	- - ditto - -	ditto		–	10	–	–	7	6	–	7	6	1	5	–	Ditto -	- ditto -	
							6	10	–	5	10	–	5	5	–	17	5	–			
							22	6	–	21	10	–	28	11	–	72	12	–			

(continued)

Excise.—Appendix, No. 21—*continued.*

STATION.	NAME.	Salary.	Nature and Description of each Fee, Gratuity, Perquisite or Emolument received.	Rate of Fee, Gratuity, Perquisite or Emolument.	Amount received under each Head of Fees, &c., in the undermentioned Years. 1833.	1834.	1835.	TOTAL Amount of each Fee, &c., received in the Three Years.	From whom received.	Period when each Fee, &c., was first demanded and collected.	Under what Act of Parliament or other authority each Fee, &c., was collected.	Whether received for the use of the Officer or of the Department, and if the latter, how appropriated.	Whether the Officer holds his Situation for Life, or during Pleasure.
		£. s.		each s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.					
Hereford:													
Clerk - - -	Curtis Plumb - -	140 –	- - Filling up auctioneers' bonds.	2 6	1 5 –	1 2 6	– 17 6	3 5 –	- The auctioneers.	1 July 1814	- - -		
			Ditto maltsters' ditto	2 6	– 7 6	– 5 –	– 10 –	1 2 6	- The maltsters.	2 Aug. 1808	- - -		
			Ditto bonds for the removal of Irish spirits	1 –	1 – –	1 3 –	1 1 –	3 4 –	- The distillers.	5 Jan. 1826	- - -		
Herts:													
Clerk - -	John Gould - -	145 –	- - Filling up auctioneers' bonds.	2 6	3 15 –	3 15 –	3 10 –	11 – –	- - -	2 Aug. 1808	- - -		
			Ditto maltsters' ditto	2 6	1 – –	1 – –	1 2 6	3 2 6	Ditto	1 July 1814	- - -		
			Ditto pensioners' affidavits.	– 3	16 – –	16 – –	16 – –	48 – –	- - -	28 June 1822	- - -		
Hull:													
Clerk - -	John Isle - -	140 –	- - Filling up maltsters' and auctioneers' bonds.	2 6	6 17 6	6 5 –	5 15 –	18 17 6	Ditto -	ditto -	- - -		
Supervisor - -	Joseph Dowson -	200 –	- - Filling up export bonds.	– 8	3 – 2	3 2 9	3 4 1	9 7 –	- - The exporters.	11 June 1796	- - by the Board.		
Export officer -	T. Vanderkiste -	88 15	- - Filling up debentures.	– 4	1 10 6	1 12 5	1 13 1	4 16 –	Ditto -	- -	- - -	- their own use.	- - during pleasure.
Isle of Wight:													
Clerk - -	Charles Goodman -	145 –	- - Filling up maltsters' bonds.	2 6	1 15 –	2 12 6	2 10 –	6 17 6	- The maltsters.	2 Aug. 1808	- - -		
			Ditto auctioneers' ditto	2 6	6 – –	5 17 6	6 5 –	18 2 6	- The auctioneers.	1 July 1814	- - -		
			Ditto pensioners' affidavits.	– 3	21 14 –	22 12 –	22 16 –	67 2 –	- The pensioners.	28 June 1822	- - -		
Officer - -	William Richards -	100 –	- - Filling up export bonds and debentures.	/8 & /4	- - -	- - -	1 14 –	1 14 –	- - The exporters.	11 June 1796	- - -		
Leeds:													
Clerk - -	Jos. Bedford - -	140 –	- - Filling up maltsters' and auctioneers' bonds.	2 6	8 5 –	7 17 6	9 – –	25 2 6	- The maltsters & auctioneers.	2 Aug. 1808 and 1 July 1814.	- - -		
Liverpool:													
First clerk - -	Samuel Holt - -	135 –	- - Appraiser to Exchequer writs.	6 8	2 13 4	2 – –	1 – –	5 13 4	- From the proceeds of seizures.	no record	- Rules of Court.		
			Filling up auctioneers' bonds.	2 6	17 5 –	16 – –	18 12 6	51 17 6	- The auctioneers.	1 July 1814	- - -		

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Excise.—Appendix, No. 21—*continued.*

STATION.	NAME.	Salary,	Nature and Description of each Fee, Gratuity, Perquisite, or Emolument received.	Rate of Fee, Gratuity, Perquisite or Emolument.	Amount received under each Head of Fee, &c., in the undermentioned Years. 1833.	1834.	1835.	TOTAL Amount of each Fee, &c. received in the Three Years.	From whom received.	Period when each Fee, &c. was first demanded and collected.	Under what Act of Parliament or other Authority each Fee, &c., was collected.	Whether received for the use of the Officer or of the Department, and, if the latter, how appropriated.	Whether the Officer holds his situation for Life, or during Pleasure.
		£. s.		each. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.					
Northampton: Clerk - -	Matt. Shoosmith -	140 –	- - Filling up pensioners' affidavits.	– 3	38 – –	38 – –	38 – –	114 – –	The pensioners.	28 June 1822	- - by the Board.	- their own use.	- - during pleasure.
			Ditto maltsters' bonds	2 6	2 17 6	3 15 –	3 10 –	10 2 6	The maltsters.	2 Aug. 1808			
			Do. auctioneers' bonds	2 6	5 12 6	5 15 –	5 12 6	17 – –	The auctioneers.	1 July 1814			
Norwich: Clerk - -	Robert Hudson -	140 –	- - Filling up pensioners' affidavits.	– 3	18 13 10	18 15 –	18 7 –	5 15 10	The exporters.	11 June 1796			
			Ditto maltster's and auctioneers' bonds.	2 6	7 7 6	7 7 6	6 15 –	21 10 –					
Plymouth: Clerk - -	William Avery -	140 –	- - Filling up maltsters' bonds.	2 6	- - -	3 2 6	3 – –	6 2 6					
			Do. auctioneers' bonds	2 6	- - -	9 10 –	9 5 –	18 15 –					
			Ditto pensioners' affidavits.	– 3	- - -	19 12 –	20 9 –	40 1 –					
Supervisor - -	Joseph Bayley -	200 –	- - Filling up debentures.	– 4	– 10 4	– 8 4	– 4 4	1 3 –					
Officer - -	John R. Lyle - -	100 –	- - Filling up export bonds.	– 8	1 – 8	– 16 8	– 8 8	2 6 –					
Ditto - - -	John Rogers - -	100 –	- - Filling up export bonds.	– 8	1 2 –	– 11 –	- - -	1 13 –					
			Ditto debentures -	– 4	1 1 –	– 10 6	- - -	1 11 6					
Reading: Clerk - -	Samuel Ough - -	140 –	- - Filling up auctioneers' bonds.	2 6	5 2 6	5 – –	4 17 6	15 – –					
			Ditto maltsters' bonds	2 6	1 15 –	2 5 –	3 5 –	7 5 –					
			Ditto pensioners' affidavits.	– 3	20 17 6	23 15 9	23 10 6	68 3 9					
Rochester: Clerk - -	Thomas Coulson -	140 –	Ditto - -	2 6	2 10 –	– 17 6	1 7 6	4 15 –					
				2 6	6 5 –	6 2 6	6 7 6	18 15 –					
				– 3	42 17 –	64 – 6	55 17 6	162 15 –					

Salop: Clerk	John Dawson	140	- - ditto	2	6	29	10	6	31	-	-	31	12	-	93	2	6	The pensioners.	28June1822			
				2	6	2	13	-	3	10	-	2	12	6	8	17	6	The maltsters.	2Aug.1808			
				-	3	7	15	-	6	2	6	5	15	-	19	12	6	The auctioneers.	1July1814			
Sarum: Clerk	William Kitto	140	- - ditto	2	6	4	10	-	4	-	-	3	15	-	12	5	-	The exporters.	11June1796			
				2	6	5	-	-	3	10	-	4	-	-	12	10	-					
				-	3	36	-	-	36	-	-	36	-	-	108	-	-					
Stourbridge: Clerk	Matthew Alderson	140	- - Filling up maltsters' bonds.	2	6	3	5	-	4	10	-	4	7	6	13	2	6					
			Do. auctioneers' bonds.	2	6	3	17	6	3	15	-	3	15	-	11	7	6					
Suffolk: Clerk	Edward Dobson	140	- - Filling up auctioneers' bonds.	2	6	6	5	-	6	10	-	6	10	-	19	5	-	The auctioneers.	1July1814			
			Ditto maltsters' bonds.	2	6	2	10	-	3	-	-	3	-	-	8	10	-	The maltsters.	2Aug.1808			
			Ditto pensioners' affidavits.	-	3	30	-	-	30	-	-	30	-	-	90	-	-	The pensioners.	23June1822			
Sussex: Clerk	John Chaplain	140	- - ditto	2	6	7	-	-	8	5	-	8	17	6	24	2	6					
				2	6	1	10	-	1	15	-	1	10	-	4	15	-					
				-	3	12	-	-	10	-	-	10	-	-	32	-	-					
Uxbridge: Clerk	John Brown	140	- - ditto	2	6	5	10	-	5	2	6	5	2	6	15	15	-					
				2	6	2	-	-	1	5	-	1	5	-	4	10	-					
				-	3	8	2	-	8	10	-	8	10	6	25	2	6					
Wales, Middle: Clerk	Thomas Coverdil	140	- - ditto	2	6	-	-	-	-	-	-	-	10	-	-	10	-					
				2	6	-	-	-	-	-	-	2	2	6	2	2	6	The auctioneers.	1July1814			
				-	3	-	-	-	-	-	-	3	7	-	3	7	-	The maltsters.	2Aug.1808	- - by the Board.	- - their own use.	- - during pleasure.
Wales, North: Clerk	Joseph Harvey	140	- - Filling up maltsters' and auctioneers' bonds.	2	6	6	-	-	6	5	-	6	2	6	18	7	6	The pensioners.	28June1822			
Wales, West: Clerk	David Evans	140	- - Filling up auctioneers' bonds.	2	6	7	7	6	7	10	-	7	10	-	22	7	6					
			Ditto maltsters' bonds.	2	6	1	17	6	-	12	6	1	2	6	3	12	6					
			Ditto pensioners' affidavits.	-	3	11	2	6	11	16	6	12	3	-	35	2	-					
Wellington: Clerk	Thomas Andrews	140	- - ditto	2	6	6	7	6	6	7	6	5	17	6	13	12	6					
				2	6	3	7	6	2	15	-	2	12	6	8	15	-					
				-	3	28	3	-	28	10	-	29	1	-	85	14	-					
York: Clerk	William Simpson	140	- - Filling up auctioneers' bonds.	2	6	6	7	6	5	7	6	5	10	-	17	5	-					
			Ditto maltsters' bonds.	-	-	2	15	-	2	2	6	1	12	6	6	10	-					
Aberdeen: Clerk	John M. Hunter	140	- - Filling up auctioneers' bonds.	2	6	4	2	6	4	7	6	4	7	6	12	17	6	The auctioneers.	1July1814			
			Ditto maltsters' bonds.	2	6	-	7	6	-	5	-	-	12	6	1	5	-	The maltsters.	2Aug.1808			
			Ditto pensioners' affidavits.	-	3	35	12	9	45	18	9	45	12	6	127	4	-	The pensioners.	28June1822			

(continued)

STATION.	NAME.	Salary.	Nature and Description of each Fee, Gratuity, Perquisite, or Emolument received.	Rate of Fee, Gratuity, Perquisite, or Emolument.	Amount received under each Head of Fee, &c. in the undermentioned Years. 1833.	1834.	1835.	TOTAL Amount of each Fee, &c. received in the Three Years.	From whom received.	Period when each Fee, &c. was first demanded and collected.	Under what Act of Parliament or other Authority each Fee, &c. was collected.	Whether received for the use of the Officer or of the Department, and, if the latter, how appropriated.	Whether the Officer holds his Situation for Life, or during Pleasure.
Aberdeen—*continued.*		£. s.		each s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.					
Clerk - -	John M. Hunter -	140 –	- - Filling up spirit bonds.	1 –	2 12 –	2 2 –	2 3 –	6 17 –	- The traders.	16 Sep. 1824	- -		
Officer - -	Colin Campbell -	100 –	- - Filling up export bonds.	– 8	– 19 4	1 1 4	– 16 8	2 17 4	The exporters.	11 June 1796	- -		
			Ditto debentures -	– 4	– 14 –	– 14 4	– 8 8	1 17 –					
Ayr:													
Clerk - -	Peter Connacher -	140 –	- - Filling up auctioneers' bonds.	2 6	4 10 –	4 10 –	4 10 –	13 10 –	- The auctioneers.	1 July 1814	- -		
			Ditto pensioners' affidavits.	– 3	40 – –	40 – –	40 – –	120 – –	- The pensioners.	28 June 1822			
			Ditto soap claimants' certificates.	– 10	2 17 –	3 – –	2 15 10	8 12 10	- - The woollen flax and cotton manufacturers.	about 1804	unknown		
Export Officer -	Archibald Patten -	88 15	- - Filling up export bonds.	– 8	22 – –	22 7 4	23 13 4	68 – 8					
			Ditto debentures -	– 4	14 19 4	15 7 8	16 6 8	46 13 8	From the exporters.	Transferred from the Customs about the year 1806 -	Treasury	- - their own use.	- - during pleasure.
Ditto - - -	George Tate - -	88 15	- - ditto - -	– 8	3 6 8	3 6 –	2 19 4	9 12 –					
				– 4	2 5 –	2 6 4	1 17 –	6 8 4					
Argyle, North:													
Clerk - -	Wm. M'Cargow -	140 –	- - Filling up auctioneers' bonds.	2 6	3 15 –	3 15 –	3 15 –	11 5 –	- The auctioneers.	1 July 1814	- -		
			Ditto spirit bonds -	1 –	3 15 –	3 15 –	3 15 –	11 5 –	- The traders.	16 Sep. 1824			
			Ditto pensioners' affidavits.	– 3	3 15 –	3 15 –	3 15 –	11 5 –	- The pensioners.	28 June 1822			
Argyle, South:													
Clerk - -	James Forbes - -	140 –	- - Filling up auctioneers' bonds.	2 6	– 7 6	– 7 6	– 10 –	1 5 –	- The auctioneers.	1 July 1814	- -		
			Ditto spirit bonds -	1 –	2 10 –	2 15 –	2 2 –	7 7 –	- The traders.	16 Sep. 1824			
Caithness:													
Clerk - -	William Pringle -	140 –	- - Filling up auctioneers' bonds.	2 6	1 10 –	1 12 6	1 17 6	5 – –	- The auctioneers.	1 July 1814	- -		
			Ditto pensioners' affidavits.	– 3	26 11 –	27 1 3	27 4 6	80 16 9	- The pensioners.	28 June 1822			
Supervisor - -	Henry Craig - -	200 –	- - Filling up pensioners' affidavits.	– 3	3 1 9	3 3 –	3 2 3	9 7 –	- The pensioners.	28 June 1822	- - by the Board.		

Dumfries:																		
Clerk - -	Charles D. Porteous -	140	-	- - Filling up auctioneers' bonds.	-	-	4	5	-	4	10	-	4	7	6	13	2	6	- The auctioneers.	1 July 1814	- -	- their own use.	- - during pleasure.
				Ditto maltsters' bonds	2	6	-	2	6	-	2	6	-	2	6	-	7	6	- The maltsters.	6 July 1829			
Elgin:																							
Clerk - -	John James Audsley -	140	-	- - Filling up auctioneers' bonds.	2	6	-		-	-		-	3	17	6	3	17	6	- The auctioneers.	1 July 1814	- -		
Edinburgh:																							
First clerk - -	James Young - -	200	-	- - Filling up auctioneers' bonds.	2	6	2	9	2	2	2	6	2	1	8	6	13	4					
				Ditto maltsters' bonds	2	6	-	3	4	-	2	6	-	4	2	-	10	-					
				Ditto pensioners' affidavits.	-	3	41	-	7	43	17	7	32	15	10	117	14	-					
				Ditto spirit bonds -	1	-	3	11	8	3	7	-	2	12	-	9	10	8	The pensioners.	28 June 1822			
Second clerk -	Garden Boyd - -	150	-	- - Filling up pensioners' affidavits.	-	3	36	18	7	39	10	-	29	10	6	105	19	5	The exporters.	6 July 1829	- -		
				Ditto spirit bonds -	1	-	3	11	8	3	7	-	2	12	-	9	10	8	The auctioneers.	ditto -			
				Do. auctioneers' bonds	2	6	2	9	2	2	2	6	2	1	8	6	13	4					
				Ditto maltsters' bonds	2	6	-	3	4	-	2	6	-	4	2	-	10	-	The maltsters.	ditto -			
Third clerk -	James Richardson (officiating). -	140	-	- - Filling up pensioners' affidavits.	-	3	32	16	9	35	2	3	26	4	11	94	3	11					
				Ditto spirit bonds -	1	-	3	11	8	3	7	-	2	12	-	9	10	8					
				Do. auctioneers' bonds	2	6	2	9	2	2	2	6	2	1	8	6	13	4					
				Ditto maltsters' bonds	2	6	-	3	4	-	2	6	-	4	2	-	10	-					
Officer - -	Robert Scott - -	100	-	- - Filling up export bonds.	-	8	4	14	-	4	2	8	4	6	8	13	3	4	The exporters.	16 Sep. 1824	- -		
				Ditto debentures -	-	4	3	-	4	2	12	4	2	9	8	8	2	4					
Glasgow:																							
First clerk - -	N. R. Shaw - -	140	-	- - Filling up pensioners' affidavits.	-	3	55	-	-	54	-	-	54	-	-	163	-	-	- The pensioners.	10 Apr. 1829	- -		
				Ditto soap certificates	-	6	3	-	-	2	-	-	2	-	-	7	-	-	- The soap claimants.	ditto -	- 23 Geo. 3, c. 77.		
Second clerk -	William Bullock -	140	-	- - Filling up spirit bonds.	1	-	40	-	-	45	-	-	50	-	-	135	-	-	The exporters.	16 Sep. 1824	- -		
Officer - -	Christopher Halliday	100	-	- - Filling up export bonds.	-	8	4	5	-	5	19	-	8	5	-	18	9	-					
Haddington:																							
Clerk - -	Thomas Mitchell -	140	-	- - Filling up auctioneers' bonds.	2	6	2	10	-	2	7	6	2	5	-	7	2	6	- The auctioneers.	1 July 1814	- -		
				Ditto spirit bonds -	1	-	2	11	-	2	9	-	2	10	-	7	10	-	- The traders.	16 Sep. 1824			
				Ditto pensioners' affidavits.	-	3	4	-	-	4	-	-	4	-	-	12	-	-	- The pensioners.	28 June 1824			
Fife:																							
Clerk - -	Robert Russell - -	140	-	- - Filling up auctioneers' bonds.	2	6	3	-	-	3	2	6	3	5	-	9	7	6	The auctioneers.	1 July 1814	- By the Board.		
				Ditto maltsters' bonds	2	6	-		-	-	2	6	-	12	6	-	15	-	The maltsters.	6 July 1829			
Linlithgow:																							
Clerk - -	Patrick Graham -	140	-	- - Filling up auctioneers' bonds.	2	6	3	-	-	2	10	-	2	7	6	7	17	6	The pensioners.	28 June 1822			
				Ditto maltsters' bonds	2	6	-	5	-	-	7	6	-	2	6	-	15	-					
				Ditto pensioners' affidavits.	-	3	19	16	9	22	9	6	22	5	9	64	12	-					

(continued)

EXCISE.—Appendix, No. 21—*continued.*

STATION.	NAME.	Salary.	Nature and Description of each Fee, Gratuity, Perquisite, or Emolument received.	Rate of Fee, Gratuity, Perquisite or Emolument.	Amount received under each Head of Fee, &c. in the undermentioned Years. 1833.	1834.	1835.	TOTAL Amount of each Fee, &c. received in the Three Years.	From whom received.	Period when each Fee, &c. was first demanded and collected.	Under what Act of Parliament or other Authority each Fee, &c. was collected.	Whether received for the use of the Officer or of the Department, and if the latter, how appropriated.	Whether the Officer holds his Situation for Life, or during Pleasure.
		£. s.		each. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.					
Montrose: Clerk - -	Mungo Park - -	140 –	- - Filling up auctioneers' bonds.	2 6	5 7 6	4 17 6	5 – –	15 5 –	The auctioneers.	1 July 1814	By the Board.	- - their own use.	- - during pleasure.
			Ditto maltsters' bonds	2 6	– 5 –	– 10 –	– 5 –	1 – –	The maltsters.	6 July 1829			
			Ditto pensioners' affidavits.	– 3	38 – –	38 10 –	39 15 –	116 5 –	The pensioners.	28 June 1822			
Perth: Clerk - -	Alexander Malcolm -	140 –	- - Filling up maltsters' bonds.	2 6	- -	– 5 –	– 2 6	– 7 6					
			Do. auctioneers' bonds	2 6	3 5 –	2 17 6	2 7 6	8 10 –					
Stirling: Clerk - -	Francis Sinclair -	140 –	- - Filling up auctioneers' bonds.	2 6	1 10 –	1 12 6	1 12 6	4 15 –	The auctioneers.	1 July 1814	- -		
			Ditto maltsters' bonds	2 6	– 2 6	– 15 –	- -	– 17 6	The maltsters.	6 July 1829			
			Ditto pensioners' affidavits.	– 3	14 12 9	15 14 3	15 5 6	45 12 6	The pensioners.	28 June 1822			
			Ditto spirit bonds -	1 –	7 17 –	6 18 –	8 10 –	23 5 –	The traders.	16 Sep. 1824			
			Ditto soap certificates	– 6	1 14 –	1 13 –	1 12 –	4 19 –	Soap claimants.	10 Apr. 1829	- 23 Geo. 3, c. 77.		
Coleraine: First clerk - -	Thomas Allwood -	140 –	- - Filling up auctioneers' bonds.	2 6	1 5 –	1 7 6	1 – –	3 12 6	The auctioneers.	1 July 1814	- 56 Geo. 3, c. 82.		
			Ditto maltsters' bonds	2 6	- -	– 7 6	– 5 –	– 12 6	The maltsters.	2 Aug. 1808	-7 & 8 Geo. 4, c. 52.		
			Ditto Commissioner to writs of indenture.	13 4	- -	- -	– 13 4	– 13 4	From seizures condemned in the Exchequer.	- solicitor's letter, dated 10 June 1835.	- - when first issued by the Court of Exchequer.		
			Ditto spirit bonds -	1 –	– 3 –	– 11 –	– 10 –	1 4 –	The distillers.	23 June 1826			
Second clerk -	John Hall - -	140 –	- - Filling up auctioneers' bonds.	2 6	– 2 6	- -	- -	– 2 6	The auctioneers.	1 July 1814	- 56 Geo. 3, c. 82.		
			Ditto spirit bonds -	1 –	– 8 –	- -	- -	– 8 –	The distillers.	23 June 1826			
Supervisor - -	Francis Hughes -	200 –	- - Appraiser to writs of indenture.	6 8	- -	- -	– 6 8	– 6 8	From seizures condemned in the Exchequer.	- solicitor's letter, 10 June 1835.	- - when first issued by the Court of Exchequer.		

| | | |

EXCISE.—Appendix, No. 21—*continued.*

STATION.	NAME.	Salary.	Nature and Description of each Fee, Gratuity, Perquisite, or Emolument received.	Rate of Fee, Gratuity, Perquisite, or Emolument.	Amount received under each Head of Fee, &c. in the undermentioned Years. 1833.	1834.	1835.	TOTAL Amount of each Fee, &c. received in the Three Years.	From whom received.	Period when each Fee, &c. was first demanded and collected.	Under what Act of Parliament or other authority each Fee, &c., was collected.	Whether received for the use of the Officer or of the Department, and if the latter, how appropriated.	Whether the Officer holds his Situation for Life, or during Pleasure.
				each s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.					
Limerick: Clerk - -	John Blair - -	140 –	- - Filling up auctioneers' bonds.	2 6	1 10 –	1 12 6	1 2 6	4 5 –					
			Ditto maltsters' bonds	2 6	– 5 –	– 10 –	- - -	– 15 –	The auctioneers.	1 Aug. 1814			
			Ditto export bonds -	– 8	- - -	– – 8	– – 8	– 1 4					
			Ditto spirit bonds -	1 –	– 4 –	- - -	– 2 –	– 6 –	The maltsters.	2 Aug. 1808			
Londonderry: Clerk - -	Francis Murphy -	140 –	- - Filling up maltsters' bonds.	2 6	1 10 –	1 15 –	1 17 6	5 2 6	The distillers.	23 June 1826			
Mallow: Clerk - -	Thomas C. Flaxman	140 –	- - Filling up auctioneers' bonds.	2 6	1 2 6	1 2 6	1 2 6	3 7 6	The exporters.	21 July 1827			
			Ditto maltsters' bonds	2 6	– 2 6	– 2 6	– 2 6	– 7 6					
			Ditto spirit bonds -	1 –	– 13 –	– 18 –	– 17 –	2 8 –					
Maryborough: Clerk - -	George Ford - -	140 –	- - Filling up auctioneers' bonds.	2 6	2 2 6	2 – –	1 12 6	5 15 –			56 Geo. 3, c. 82; 7 & 8 Geo. 4, c. 52	- their own use.	- - during pleasure.
Naas: Clerk - -	Thomas Turner -	140 –	- - Filling up auctioneers' bonds.	2 6	1 5 –	1 10 –	– 17 6	3 12 6					
			Ditto maltsters' bonds	2 6	– 10 –	– 5 –	– 5 –	1 – –					
Sligo: Clerk - -	George Pennington -	140 –	- - Filling up auctioneers' bonds.	2 6	2 2 6	1 12 6	1 7 6	5 2 6					
			Ditto maltsters' bonds	2 6	– 10 –	– 15 –	– 17 6	2 2 6					
Tralee: Clerk - -	William S. Dillon -	140 –	- - Filling up auctioneers' bonds.	2 6	– 12 6	– 10 –	– 12 6	1 15 –	The distillers.	1 July 1814			
			Ditto maltsters' bonds	2 6	– 2 6	- - -	- - -	– 2 6	The auctioneers.	2 Aug. 1808			
			Ditto distillers' bonds	2 6	– 10 –	– 15 –	– 7 6	1 12 6	The maltsters.				
Waterford: Clerk - -	Philip Tucker - -	140 –	- - Filling up auctioneers' bonds.	2 6	1 5 –	– 15 –	1 – –	3 – –					
			Ditto maltsters' bonds	2 6	– 7 6	– 5 –	– 10 –	1 2 6					
			Ditto spirit bonds -	1 –	– 16 –	– 14 –	– 16 –	2 6 –					
Wexford: Clerk - -	Robert Walton -	140 –	- - Filling up auctioneers' bonds.	2 6	2 1 –	2 7 6	2 3 6	6 12 –					
Supervisor - -	William Humphreys -	200 –	- - Filling up auctioneers' bonds.	2 6	5 15 –	- - -	- - -	5 15 –					

Appendix, No. 21.

Abstract of Account of Fees, &c.

ABSTRACT of the foregoing Account.

	Rate of Fee.	TOTAL Amount of each Fee, &c. received in the Three Years.	AVERAGE of the Three Years.
	each	£. s. d.	£. s. d.
I. Paying Chelsea Pensioners	– 3*d.*	4,655 6 7	1,551 15 6
II. Filling up Pensioners' Affidavits	– 3*d.*	3,413 1 11	1,137 14 –
III. Paying East India Pensioners	1*s.* –	54 19 –	18 6 4
IV. Commissioners to Writs of Indenture	13*s.* 4*d.*	31 6 8	10 8 10 $\frac{1}{2}$
V. Appraisers to Writs of Indenture	6*s.* 8*d.*	13 13 4	4 11 1 $\frac{1}{3}$
VI. Filling up Bonds for the removal of Spirits	1*s.* –	258 9 –	86 3 –
VII. Filling up Soap Claimants' Certificates	– 10*d.*	8 12 10	2 17 7
VIII. Filling up Maltsters' Bonds	2*s.* 6*d.*	337 16 –	112 12 –
IX. Filling up Auctioneers' Bonds	2*s.* 6*d.*	944 9 6	314 16 6
X. Filling up Distillers' Bonds	2*s.* 6*d.*	1 12 6	– 10 10
XI. Filling up Export Bonds	– 8*d.*	664 13 6	221 11 2
XII. Filling up Debentures	– 4*d.*	375 6 6	125 2 2
TOTAL £.		10,759 7 4	3,586 9 1

Excise-office, London, 27 February 1837.

(signed) *W. T. Thornton*, Clerk of the Securities.

Appendix, No. 22.

ROYAL WARRANT, dated the 21st July 1817.

Appendix, No. 22.

Royal Warrant, 21 July 1817

In the name and on the behalf of His Majesty.

George P. R.

WHEREAS the Commissioners of our Treasury have recommended unto Us the expediency of reducing the allowance made to the collectors of our duties of excise, for paying the out-pensioners belonging to our Royal Hospital at Chelsea from 1 *s.* to 6 *d.* per man, for each quarter's payment, the same to take place from the 5th day of April 1817, the said reduced allowance to be paid out of the fund arising from the deduction of 1 *s.* in the pound taken upon out-pensions; to which We being graciously pleased to consent, our will and pleasure is, and We do hereby direct that out of the fund arising from the deduction of 1 *s.* in the pound taken upon out-pensions, an allowance of 6 *d.* per man for each quarter's payment shall be made to the collectors of our duties of excise for paying the out-pensioners belonging to our Royal Hospital at Chelsea, the same to take place from the 5th day of April 1817.

And for so doing, this shall be to you and to all others herein concerned, a sufficient warrant.

Given at our court at Carlton House, this 21st day of July 1817, in the 57th year of our reign.

By command of His Royal Highness the Prince Regent, in the name and on the behalf of His Majesty.

(signed) *N. Vansittart. C. Grant*, jun. *William Odell.*

To our right trusty and well-beloved Councillors Charles Long and Frederick John Robinson, treasurers of our Royal Hospital at Chelsea, and to the commissioners of our said Hospital.

Appendix, No. 23.

ROYAL WARRANT, dated the 29th June 1822.

Appendix, No. 23.

Royal Warrant, 29 June 1822.

George R.

WHEREAS the Commissioners of our Treasury have represented unto Us the expediency of reducing the allowance made to the collectors of our duties of excise, for paying the out-pensioners belonging to our Royal Hospital at Chelsea from 6 *d.* to 3 *d.* per man for each quarter's payment, the same to take place from the 25th day of June 1822, the said reduced allowance to be paid out of the fund arising from the deduction of 1 *s.* in the pound taken upon out-pensions; to which We being graciously pleased to consent, our will and pleasure is, and We do hereby direct that out of the fund arising from the deduction of 1 *s.* in the pound, taken upon out-pensions, an allowance of 3 *d.* per man for each quarter's payment shall be made to the collectors of our duties of excise for paying the out-pensioners belonging to our Royal Hospital at Chelsea, the same to take place from the 25th day of June 1822.

And for so doing this shall be your warrant.

Given at our court at Carlton House, this 29th day of June 1822, in the third year of our reign.

By His Majesty's command.

(signed) *B. Paget. G. H. Somerset. G. M'Naghton.*

To the Treasurer of our Royal Hospital at Chelsea, and to the Commissioners of our said Hospital.

RETURN made by the Commissioners of His Majesty's Woods, &c., of the Sums accrued as Fees or Charges for Leases, Conveyances and Docquets of Assignments of Leases, in the Years 1833, 1834 and 1835, and of Sums paid for Treasury Warrants, and for Engrossing and Enrolling Leases and Conveyances for those Years.

	ACCRUED FOR FEES. These Fees are designated under Head No. I. in the Report of the Committee.							Payments for Treasury Warrants.		Payments for Engrossing		Payments for Enrolling.		Total Payments.	SURPLUS.
	No. of Leases.	For Leases, see Scale of Charge in Paper marked A.	No. of Conveyances.	For Conveyances, see Scale of Charge in Paper marked B.	No. of Assignment.	For Docquets of Assignments.	Total Amount of Fees.	Leases.	Sales.	Leases.	Conveyances.	Leases.	Conveyances.		
In		£. s. d.		£. s. d.		£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
1833	20	465 9 8	91	898 15 6	49	58 16 –	1,423 1 2	121 5 6	212 12 6	84 1 4	55 7 4	63 – –	187 17 –	724 3 8	698 17 6
1834	33	676 14 6	48	215 15 6	57	70 7 –	962 17 –	102 18 –	22 11 6	134 4 –	14 4 11	103 19 –	133 – –	510 17 5	451 19 7
1835	36	696 19 8	63	173 15 6	47	60 18 –	931 13 2	187 8 6	42 – –	85 16 2	12 6 –	166 19 –	27 16 6	522 6 2	409 7 –
												These Sums are included in the return of Mr. Fearnside, Appendix, No. 25.			
	89	1839 3 10					£. 3,317 11 4						£.	1,757 7 3	1,560 4 1

Note. The average allowance for leases under the old system of management, when the leases were prepared by the Clerk of the Pipe, and were granted under the Exchequer Seal, may be taken at about 60 *l.* each, which was deducted from the rent or fine set for each lease, at which rate these eighty-nine leases would have cost the public about - £. 5,340 – –

Instead of which, the lessees have paid for these eighty-nine leases, without getting any deduction from their rents or fines on that account, the above-mentioned sums, amounting in all to - £.1,839 3 10

Of which there has been paid for Treasury Warrants, enrolment fees, and engrossments - - - - - - - - - - - - - - 1049 11 6

Leaving a surplus on the amount paid by the parties, of - - - - - - - 789 12 4

Which, added to the sum which the Crown would have paid for the leases under the old system, makes the total saving to the public in the leases granted in these three years - £. 6,129 12 4

The fees on the Treasury Warrants, and for the enrolment of the leases and conveyances, amounting to 1,371 *l.* 7 *s.* 6 *d.*, may indeed be properly added to this surplus, as they are not applied to the individual emolument of the officers in these departments, but are accounted for by the parties who receive them, and applied to the general funds of those offices.

Office of Woods, &c.
8th February 1837.

(signed) *Duncannon*,
B. Stephenson,
A. Milne,
Commissioners of His Majesty's Woods, Forests, Land Revenues, Works, and Buildings.

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(A.)

Scale of Charge made by the Commissioners of Woods, &c. for the Expense of Leases of Crown Property, with Note of the usual Payments made out of the same.

	Amount of Charge for the Leases, including enrolment Fees.	Payments made out of the same.			
		For Treasury Warrants.	For Enrolment of the Deeds average Fees.	Average Charge for engrossing the Leases.	
	£. s. d.	£. s. d.	£. s. d.		
Charge where the annual value does not exceed £. 10.	13 13 –	3 13 6	3 3 –	The charge for ingrossing the leases varies according to the length, from about 2 *l.* 2 *s.* to 4 *l.* 14 *s.* 6 *d.* each lease, including the charge for parchment for the leases and counterparts.	The surplus is carried to the general funds of the office.
From £. 10 and under £. 50	14 14 –	3 13 6	3 3 –		
Leases comprising only one house or one farm £. 50 and under £. 100	15 15 –	3 13 6	3 3 –		
£. 100 and under £. 250	16 16 –	3 13 6	3 3 –		
£. 250 and upwards	18 18 –	3 13 6	3 3 –		
Leases comprising two or more houses or farms, £. 50 and under £. 100	18 18 –	3 13 6	3 3 –		In cases where plans are inserted in the lease a further charge is made for the enrolment which is paid by the lessee.
£. 100 and under £. 250	19 19 –	3 13 6	3 3 –		
£. 250 and under £. 500	21 – –	3 13 6	3 3 –		
£. 500 and upwards	24 3 –	3 13 6	3 3 –		
Building Ground.					
Ground comprising not more than five sites for houses	18 18 –	3 13 6	3 3 –		
More than five and not exceeding ten sites	24 3 –	3 13 6	3 3 –		
More than ten houses and not exceeding fifteen	29 8 –	3 13 6	3 3 –		
And an additional charge of five guineas for each complete number of five sites beyond fifteen, contained in the same lease.					In cases of assignments of Crown leases, there is a charge of 1 *l.* 1 *s.*, for the minute made of it in the books of the office.

(B.)

Scale of Charge made by the Commissioners of Woods, &c., for the Expense of Conveyance of Property, sold by the Crown, with a Note of the usual Payments made out of the same, and the Amount of the Surplus carried to the General Funds of the Office.

	Amount of Charge for the Conveyances, including Enrolment Fees.	Payments made out of the same.			Surplus for each Conveyance carried to the General Funds of the office.
		For Treasury Warrants.	For Enrolment of the Deeds.	Average Charge for Engrossing the Deeds, &c.	
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Where the purchase money does not amount to £. 30	1 1 –	No Treasury warrant necessary, where the purchase money is under 100 *l.*	Deeds not 1 *l.*	about – 3 6	– 17 6
£. 30 and under £. 50	2 2 –			– 3 6	1 18 6
£. 50 and under £. 100	3 3 –			– 3 6	2 19 6
£. 100 and under £. 500	5 15 6	2 12 6	2 2 –	– 11 –	– 10 –
£. 500 and under £. 1,000	7 17 6	2 12 6	2 2 –	– 11 –	2 12 –
£. 1,000 and under £. 3,000	10 10 –	2 12 6	2 2 –	– 11 –	5 4 6
£. 3,000 and under £. 5,000	15 15 –	2 12 6	2 2 –	– 11 –	10 9 6
£. 5,000 and upwards*	26 5 –	2 12 6	2 2 –	– 11 –	20 19 6
				3 *s.* 6 *d.* if written on printed form, which is usual on the sale of encroachments; if engrossed 11 *s.* each.	
* In some special cases more has been charged. In the case of the sale of the manor of Rosedale to Dr. Penfold, for the sum of 50,000 *l.*, the charge for the conveyance was 52 *l.* 10 *s.*			A further charge is made where a plan is inserted on the deed, which is in most instances paid by the purchasers.	In some cases the Deeds occupy two skins of parchment, when the charge for engrossing is doubled.	

WOODS, FORESTS, &c.

Appendix, No. 25. Return of *T. R. Fearnside*, Esq.

WOODS, FORESTS, &c. - - - - - - -

Appendix, No. 25. - - - - - - - -

THE RETURN of *Tarver Richard Fearnside*, Esq., who holds the Office of Keeper of the Land detailed Account of every Fee, Gratuity, Perquisite, and Emolument demanded and taken by Fee, &c., in each of the Three Years ended the 31st December 1835, together with certain incurred in the Collection of the said Fees, &c., during the same Period, namely,

	NATURE and DESCRIPTION of the Service done or alleged to be done, for which each Fee, Gratuity, Perquisite, or Emolument was received.	RATE of Fee, Gratuity, Perquisite, or Emolument.	AMOUNT RECEIVED under each head of Fee, &c., in the undermentioned Years. 1833.	1834.	1835.	TOTAL AMOUNT of each Fee, &c., received in the Three Years.
			£. s. d.	£. s. d.	£. s. d.	£. s. d.
II.	Enrolling Conveyances of Crown Lands.	£.2. 2*s.* and £.1. 16*s.* 8*d.* per skin.	187 17 –	134 1 –	79 14 2	401 12 2
	Enrolling Crown Leases.	£.3. 3*s.*, 4*l.* 4*s.*, and 1*l.* 16*s.* 8*d.* per skin.	170 8 4	122 16 4	224 6 6	517 11 2
	Enrolling Assignments of Crown Lands.	£.1. 3*s.* 4*d.* and 1*l.* 16*s.* 8*d.* per skin.	226 7 8	422 17 2	471 19 10	1,121 4 8
	Enrolling Inductions to Vicarages, &c., and Schools.	£.1. 1*s.* and 13*s.* 4*d.*	10 13 8	9 7 –	19 15 –	39 15 8
III.	Debet Fees on the payment of Crown Rents.	Varying from 1*s.* 8*d.* to 10*s.* each.	10 10 –	94 7 –	266 4 5*	371 1 5
IV.	Debenture Fees on the payment of Pensions.					
V.	Searches for Records.	3*s.* 4*d.* to £.2. 2*s.*	51 14 8	91 2 –	27 6 4	170 3 –
	Copies of ditto.	1*s.* to 2*s.* per folio.				
	TOTAL - - £.		657 11 4	874 10 6	1,089 6 3	2,621 8 1

* According to the Returns furnished to the Committee by the several Receivers of Crown the debenture fees to 49*l.* 1*s.* 10*d.* per annum. The sum included in this Return is the amount amount so collected by the Receivers.

PARTICULARS and AMOUNT of EXPENSES

NATURE and DESCRIPTION of each Expense of Collection.	AMOUNT of each Head of Expense incurred in the Undermentioned Years. 1833.	1834.	1835.
	£. s. d.	£. s. d.	£. s. d.
Allowance and Salary - - - - - - -	484 – 10	508 7 11	518 7 11
Messenger - - - - - - - - - -	14 5 –	42 15 –	52 – –
Bills - - - - - - - - - -	– – –	16 5 2	- - -
Incidental Expenses - - - - - - -	31 5 11	28 6 11	34 16 10
TOTAL - - £.	529 11 9	595 15 –	605 4 9

Feb. 1837.

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- - - - - - - WOODS, FORESTS, &c.

- - - - - - - - - Appendix, No. 25.

Revenue Records, in the Department of the Land Revenue Records and Enrolments, containing a him in virtue of his said Office, and showing the Amount actually received under each Head of other Particulars relating thereto; and showing also the Particulars and Amount of the Expenses

From Whom received.	Period when each Fee, &c. was first demanded and collected.	Under what Act of Parliament or other Authority each Fee, &c., was demanded.	Whether received for the Use of the Officer, or of the Department; and if the latter, how appropriated.	Whether the Officer holds his Situation for Life, or during Pleasure.	OBSERVATIONS.
- -	- - -	- - -	- -	- -	£. 2. 2*s.* is charged if the Deed does not exceed one skin, if otherwise 1*l.* 16*s.* 8*d.* per skin.
- -	- - -	- - -	- - -	- -	If the Leases are in the Bailiwick of St. James' 3*l.* 3*s.* is charged; if in Marylebone Park 4*l.* 4*s.*, if granted under the powers of the New Street Act they are charged as assignments.
- -	- - -	- - -	- - -	- -	If the property assigned be in the Bailiwick of St. James' 1*l.* 3*s.* 4*d.* is charged; if any where else 1*l.* 16*s.* 8*d.* per skin.
The Public.	From the period of the Establishment of the Office in January 1833.	Under the Act 2 Will. 4, c. 1, as also under Warrant from the Treasury.	Received for the use of the Department and accounted for quarterly to the Lords Commissioners of the Treasury, and under their authority the balances paid over to the Commissioners of Woods, &c.	During pleasure.	If the Pension paid be above 5*l.* per annum, the Fee is 1*l.* 1*s.*; if under that sum 13*s.* 4*d.*
- -	- - -	- - -	- - -	- -	3*s.* 4*d.* to 2*l.* 2*s.* per diem is charged according to the time required for making the search. The copies are charged at 1*s.* per folio if legible, but if difficult to be deciphered 2*s.* per folio.

Rents, the average sum received by them for Debet Fees amounted to 184*l.* 10*s.* per annum, and actually paid over to Mr. Fearnside at the time the Return was made, and forms a part of the

incurred in the Collection of the said Fees, &c.

TOTAL AMOUNT of each Expense incurred in the Three Years.			OBSERVATIONS.
£.	*s.*	*d.*	
1,510	16	8	The Salary of the Keeper of the Records has not yet been fixed. He is allowed by the Treasury to retain 100*l.* per quarter.
109	–	–	
16	5	2	In this sum are included 33*l.* 10*s.* 2*d.* for stamps, &c., on the appointment of the Keeper of the Records and his Assistants, and 25*l.* 5*s.* 9*d.* for extra work.
94	9	8	
1,730	11	6	

(signed) *T. R. Fearnside*, Office of Land Revenue Records and Enrolments, Spring Gardens.

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OFFICE OF THE CHANCELLOR OF THE EXCHEQUER.

Appendix, No. 26.

THE RETURN of *R. B. Adderley*, Esq., who holds the Office of Sealer and Under Secretary to the Chancellor of the Exchequer, containing a detailed Account of every Fee, Gratuity, Perquisite and Emolument demanded and taken by him in virtue of his said Office, and showing the Amount actually received under each Head of Fee, &c., in each of the Three Years ended the 31st December 1835, together with certain other Particulars relating thereto; namely,

NATURE and DESCRIPTION of the Service done, or alleged to be done, for which each Fee, Gratuity, Perquisite, or Emolument was received.	RATE of Fee, Gratuity, Perquisite, or Emolument.	AMOUNT RECEIVED under each Head of Fee, &c., in the under-mentioned Years. 1833. £. s. d.	1834. £. s. d.	1835. £. s. d.	TOTAL AMOUNT of each Fee, &c., received in the Three Years. £. s. d.	From whom received.	Period when each Fee, &c. was first demanded and collected.	Under what Act of Parliament or other Authority each Fee, &c., was demanded.	Whether received for the Use of the Officer, or of the Department; and if the latter, how appropriated.	Whether the Officer holds his Situation for Life, or during Pleasure.	OBSERVATIONS.
Fees on sealing all writs, commissions and other process issuing from the Court of Exchequer.	4 *d.*, 6 *d.*, 7 *d.*, 8 *d.*, or 2 *s.* 4 *d.*	2,036 19 6	1,952 4 2	2,098 16 1	6,087 19 9	Attornies and others.	Ancient usage. Period of the first receipt of these fees not known.		Appropriated to the salaries and expenses of the Office, and the surplus paid over to the Fee Fund of the Treasury.		
I. Fees on the declaration of the public accounts.	Variable; but generally £. 2. 15 *s.* 6 *d.*	636 17 6	1,063 10 3	917 14 –	2,618 1 9	Audit Office, Excise Office, Land Revenue Office.					
II. Attending at the trial of the pix.	1. 1 *s.*	1 1 –	- - -	- - -	1 1 –	The Mint.					
III. Fees from Sheriffs for passing their bills of Cravings.	£. 2. 7 *s.*, £. 3. 3 *s.*, or £. 4. 4 *s.*	47 – –	105 7 6	- - -	152 7 6	The Sheriffs, or their agents.					
IV. Fees on examining and passing the bills of the Exchequer Messengers.	10 *s.* 6 *d.*	8 8 –	8 8 –	6 6 –	23 2 –	The Officers whose bills are Examined.					
V. Appointments to the Chiltern Hundreds and other appointments in the hands of the Chancellor of the Exchequer.	£ 16. 15 *s.*, including stamp.	69 2 –	67 – –	83 15 –	219 17 –	Parties receiving the appointments.					
VI. Fees on examining and passing the bills of the Chief Usher of the Exchequer.	£ 1. 6 *s.* 6 *d.*	6 19 6	6 19 6	6 19 6	20 18 6	The Officers whose bills are Examined.					
The like of the Messengers of the Court of Exchequer.	10 *s.* - -										
TOTAL - - £.		2,806 7 6	3,203 9 5	3,113 10 7	9,123 7 6						

10 February 1837.

(signed) *R. B. Adderley.*

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KING'S REMEMBRANCER, EXCHEQUER.

Appendix No. 27.

Appendix, No. 27. Return of Fees, &c. collected in the office of His Majesty's Remembrancer.

A RETURN of Fees and Emoluments received and collected in the Office of His Majesty's Remembrancer of the Court of Exchequer not being Fees or Emoluments relating to or consequent upon proceedings at Law or in Equity.

	Fee or Emolument.	By whom payable.	To whose Use received.	How appropriated.
	£. s. d.			
For the enrolment of the Annual Certificate of a Solicitor.	– 1 –	The Solicitor.	The King's Remembrancer.	To the Public Service.
For the Constat of a Fine, forfeited Recognizance or Deodand.	– 6 8	The party requiring it.	- ditto -	ditto.
For the Schedule of Fines, &c. set over to Lords of Liberties (exclusive of the sealing) at per folio of seventy-two words.	– 1 –	- ditto -	- ditto -	ditto.
For the Schedule of Fines, &c. set over to the Corporation of London, the annual sum of,	25 – –	The Corporation of London.	- ditto -	ditto.
For a Report to the Lords of the Treasury of the sufficiency of any Surety or Sureties for the due Execution by an appointee to an office.	1 1 –	The appointee of the office.	- ditto -	ditto.
And to the Messenger - - -	– 2 6	- ditto -	- ditto -	ditto.
For enrolling the Patent or Instrument of appointment to an office for each roll of ten fol. at seventy-eight words each.	– 13 4	- ditto -	One Moiety the King's Remembrancer, the other the Clerk in Court.	ditto.
And for every half Roll or less - -	– 6 8	- ditto -	- ditto -	The Clerk in Court's own use ditto.
For every Certificate of enrolment -	– 4 4	- ditto -	The Clerk in Court.	His own use.
For taking Instructions for each Bond to be entered into by the Appointee of an Office and his Surety or Sureties.	– 13 4	- ditto -	- ditto -	ditto.
For drawing each Bond - - -	1 1 –	- ditto -	- ditto -	ditto.
For engrossing each Bond - -	– 10 6	- ditto -	- ditto -	ditto.
For attending at Stamp Office to procure each Bond to be stamped.	– 6 8	- ditto -	- ditto -	ditto.
For attending the Execution of each Bond.	– 13 4	- ditto -	- ditto -	ditto.
For the Certificate of Execution of each Bond, and for a Duplicate thereof.	– 8 8	- ditto -	- ditto -	ditto.
For the Poundage of the King's Remembrancer on the amount of the penalty of each Bond, per cent.	– 6 8	- ditto -	The King's Remembrancer.	To the Public Service.
For delivering out every special Bond pursuant to a Treasury Warrant.	1 1 –	The party requiring the same.	- ditto -	ditto.
And for docketing the special Bond Book of such delivery out.	– 2 6	- ditto -	- ditto -	ditto.
For attending the Trial of the Pix, swearing the Jury of Goldsmiths, receiving the verdict, and afterwards enrolling the same in a book kept for that purpose.	3 3 –	The Master of the Mint.	- ditto -	ditto.
For enrolling each general declared Account of the Paymaster-General of His Majesty's Forces.	12 – –	The Lords of the Treasury.	The 1st. Secondary.	His own use.
For enrolling the Account of the Receiver-General of His Majesty's Customs.	22 11 6	- ditto -	- ditto -	ditto.
For enrolling the Account of the Treasurer of His Majesty's Navy.	16 1 –	- ditto -	- ditto -	ditto.
For enrolling the Account of the Treasurer and Paymaster of the Ordnance.	20 – –	- ditto -	- ditto -	ditto.
For enrolling the Account of the First Lord of the Admiralty for secret service.	7 17 6	- ditto -	- ditto -	ditto.
For enrolling the Account of Receiver-General of Customs in Scotland.	5 5 –	- ditto -	- ditto -	ditto.

KING'S REMEMBRANCER, EXCHEQUER.

Appendix, No. 27. Return of Fees, &c. received in the Office of His Majesty's Remembrancer.

	Fee or Emolument.	By whom payable.	To whose Use received.	How appropriated.
	£. s. d.			
For enrolling the General Account of Receiver-General of Customs in Scotland.	5 5 –	The Lords of the Treasury.	The 1st. Secondary.	His own use.
For enrolling the Account of the Foreign Secretary for Foreign Secret Service.	5 5 –	- ditto -	- ditto -	ditto.
For enrolling the Account of Secret Service of the Home Department.	5 5 –	- ditto -	- ditto -	ditto.
For enrolling the Account of the Master of the Mint.	4 3 6	- ditto -	- ditto -	ditto.
For enrolling the Account of Allowances to Officers of disembodied Militia and Yeomanry Cavalry.	2 12 6	- ditto -	- ditto -	ditto.
And for enrolling eighty other declared Accounts of a similar character to the preceding at the rate of, for each account,	2 12 6	- ditto -	- ditto -	ditto.
For enrolling the General Account of the Post-Office Revenues.	10 – –	- ditto -	- ditto -	ditto.
And for enrolling various other Imprest declared Accounts, the fees on which, as settled by Mr. Soady of the Audit Office, together with the several preceding items concerning the enrolment of Public Accounts, amounted, in the year 1834, to the total sum of 430 *l.* 14 *s.*	- - -	- ditto -	- ditto -	ditto.
For enrolling the Excise Accounts, viz. Auctions, Bricks, Candles, Glass, Licenses, Malt, Paper, Printed Goods, Soap, Sweets, Vinegar, Starch, Stone Bottles, Hops, at £1. 11 *s.* each account.				
British Spirits, £5. 1 *s.*				
Tea - - 3. 1 *s.*				
Making a total of - - - -	29 16 –	- ditto -	- ditto	ditto.
For enrolling similar Accounts for Scotland after the foregoing rate, amounting in the whole to,	34 17 –	- ditto -	- ditto -	ditto.
For enrolling the Accounts of Receivers-General of Land and Assessed Taxes according to the number and length of the same from 360 *l.* down to 111 *l.* 19 *s.*	- - -	- ditto -	- ditto -	ditto.
This sum paid annually by the Lords of the Treasury to the first secondary on account of the abolition of the enrolment of customers' accounts being part of the dormant warrant for 45 *l.* 12 *s.* heretofore received, by the King's Remembrancer, of the Receiver General of Customs.	7 – –	- ditto -	- ditto -	ditto.

(signed) *Charles Brown*, Chief Clerk,
King's Remembrancer's Office, Temple.

15 April 1837.

REPORT

ON THE

LAW OF PARTNERSHIP.

Ordered, by The House of Commons, *to be Printed,*
14 *July* 1837.

SIR, *Lincoln's Inn, March* 1, 1837.

HAVING received your directions to inquire into the present state of the Law of Partnership, more especially as regards the difficulties which exist in suing and being sued where partners are numerous;—and to consider whether it would be expedient to introduce a law, authorising persons to become partners in trade with a limited responsibility, similar to the French law of partnership *en commandite;* I beg to state that the accompanying Report is the result of my inquiries; and that in pursuance of your directions, I have prepared the draft of a Bill for the purpose of giving power to joint stock companies, under certain restrictions, to sue and be sued in the name of an officer of the company.

As the objects of the inquiry involved many points of importance and difficulty, (both in a legal and commercial point of view,) I have availed myself of the very valuable assistance of the several gentlemen, eminent for their knowledge and experience, whose communications will be found in the Appendix to the Report.

I have the honour to remain

Your very obedient Servant,

To the Right Hon. C. P. Thomson,
President of the Board of Trade,
&c. &c. &c.

H. Bellenden Ker.

REPORT.

IT is advisable to give a short statement of the law of partnership, before proceeding to advert to its defects, and the difficulties which occur in its practical application.

The law of partnership appears to have been derived from various sources, and consists partly of what is termed the common law, is partly borrowed from the civil, and is partly grounded on what has been considered the custom of merchants. It is without system, and is only to be collected from the decisions in particular cases. From these decisions it is difficult, in many instances, to extract the rules, of the law, and in many cases the rules established are not adapted to the circumstances of the present time, more especially as regards large partnerships or joint stock companies; and hence the evils and inconveniences which are experienced in this branch of our law.

By the present law, any number of persons may become partners in any specific adventure, or generally in any trade, &c.; no contract in writing is necessary to constitute such partnership. Nor is it necessary that all should bring in capital; this may be furnished by one, and labour and skill by another. It is not essential that the name of the partner should appear, nor that he should interfere in the management of the concern; and it may be stated as a general rule, that any one interested in the profits becomes a partner, and thereby liable to the whole engagements of the partnership: some cases exist, however, which may be considered as a modification of this rule. Partners whose names do not appear, are usually termed "dormant partners." A person may become liable as partner, as regards the creditors of a partnership, (though not interested in the profits,) by holding himself out as partner, either by allowing his name to appear in the firm, or by acting so as to induce a belief that he is a partner. The general rule applicable to all partnerships is, that each partner is liable as regards third parties, for the whole debts and engagements of the partnership, not only to the extent of his share in the partnership stock, but to the whole amount of his separate property. No private agreement amongst the partners can prevent this liability, though the partners, as between themselves, may engage to indemnify or limit the responsibility of any particular partner, or class of partners.

The general rule as to the liability of each partner can only be modified by the Crown, or by an Act of Parliament. Charters of incorporation are occasionally granted by the Crown to partnerships formed to carry on such undertakings as are considered deserving of encouragement on grounds of public policy; and on incorporation the personal liability of the partner ceases, and the claims of the creditor are confined to the corporate property; a similar exemption is occasionally, on the same grounds, conferred by Act of Parliament. This part of the subject will be subsequently noticed, in considering whether, in order to remove any impediments which may deter capitalists from engaging in trade, it may be expedient, under certain modifications and conditions, to introduce some restriction of the rule as to general liability.

The

The principal difficulty in the present law arises in legal proceedings taken by or against partners, or in suits *inter se*, where the partners are numerous.

In suits between the partners and others, and in those between members of the same partnership, the general rule is, that all partners must be joined as parties. Exceptions to this, however, have been made both at law and equity, as in the case of nominal or dormant partners, or of contracts made with some only of the partners, acting as directors, committees, or trustees, and in some other instances; but notwithstanding these exceptions, where the partners are numerous, relief is often unattainable.

Another difficulty in the law arises from the want of adequate remedies between the partners *inter se*, and which equally exists whether the partners are numerous or not. Although actions are permitted to be brought by partners against their co-partners in particular cases, yet the general rule at law is, that where no account has been settled between the partners, no action lies between them in respect of a partnership transaction, but that resort must be had to equity. The rule is founded on the relation subsisting between the parties, the difficulty of taking accounts at law, and the necessity of the examination of the parties themselves, which can only be done in equity.

The benefits of a resort to equity are however in many cases greatly, and it is submitted, injuriously narrowed by a rule (which however cannot be considered as absolutely established), viz.—that equity will not interfere in the concerns of a partnership, unless a dissolution is prayed *.

The consequences of this latter rule are, not only that any dissatisfied partner is often enabled to put an end to the partnership, but that partners are disabled from obtaining a decision upon any dispute between them, without dissolving the partnership.

To avoid these difficulties, partners usually insert an agreement in their partnership deed, for a reference of all future disputes to arbitration. But though the

* As to how far Equity will interfere between partners, without dissolving the partnership, there has been a difference of opinion among the Judges in Equity.

Sir William Grant directed an account between partners of the profits of a partnership, though a dissolution was not prayed. *Knowles* v. *Haughton*, 11 Ves. 168. And see *Chapple* v. *Cadell*, Jac. 537.

And the latter case was affirmed by Lord Eldon, on appeal. But it does not appear that the point, as to a dissolution not being prayed, was raised in either case.

Sir John Leach held, that a partner might file a bill for an account without praying for a dissolution, but not for future management, unless with a view to a dissolution. *Harrison* v. *Armitage*, 4 Mad. 143; *Richards* v. *Davies*, 2 R. & M. 347.

And in one case the same judge granted an injunction against a misapplication of partnership property (and thereby interfered as to future management), on a bill between partners, though not filed with a view to a dissolution. *Glassington* v. *Thwaites*, 1 S. & S. 124.

Lord Eldon held, that there could be no account unless a dissolution was prayed. *Forman* v. *Homfray*, 2 V. & B. 329. And see *Waters* v. *Taylor*, 15 Ves. 10.

And that a receiver could not be granted unless a dissolution was not only prayed, but the plaintiff appeared by the evidence to be entitled to it. *Goodman* v. *Whitcomb*, 1 J. & W. 589; *Chapman* v. *Beach*, Ib. 544.

And that an injunction could not be granted on a breach of covenant, unless it amounted to a sufficient cause for a dissolution. *Marshall* v. *Colman*, 2 J. & W. 266.

And that no relief could be granted with a view to future management, unless a dissolution was prayed. See *Vansandau* v. *Moore*, 1 Russ. 442.

Sir L. Shadwell held, that there could be no account without a dissolution. *Loscombe* v. *Russell*, 4 Sim. 8.

But that if the acts complained of afforded ground for a dissolution, the court would decree it, though not prayed. S. C.

The case of *Richards* v. *Davies*, before Sir J. Leach, is the last on the subject, and would probably now be followed.—(Since, however, the above note was written, the judgment of Mr. Baron Alderson, in the case of *Knebell* v. *White*, 2 You. & Coll. 15, will once more, it seems, turn the scale in favour of Lord Eldon's doctrines.)

the award when made in consequence of such an agreement can be enforced, yet there are no effectual means of enforcing the performance of an agreement if in case of dispute either party refuses to refer. The courts of law hold that nominal damages only can be recovered for a breach of an agreement to refer disputes. And the courts of equity (although against the opinion expressed by Lord Kenyon*) refuse to enforce them, and will themselves take cognizance of the matter in dispute, without regarding such an agreement, except in a very few instances.

The rule by which any person taking an interest in the profits incurs the liability of partner, is also attended with some difficulties.

An exception to this rule has been allowed where the interest in the profits is in the nature of a compensation for services, as in the case of captains of trading vessels, factors, agents, clerks, and others; but this exception has been thought (in consequence of some observations of Lord Eldon †) to be narrowed to the case of a stipulation for a sum *equal in amount* to a share of the profits, and not to extend to a share of the profits themselves. This distinction was not considered by Lord Eldon himself to be satisfactory; and an attempt has lately been made to support the exception on the ground of the character and relation of the partners, and without resorting to the terms of the agreement. At present, however, it does not seem to rest on a satisfactory foundation. Another exception has been allowed in the case of annuities out of the profits of a partnership to retiring partners, widows and others; but doubts have been thrown on the security of these provisions, by a clause, as it seems, unnecessarily introduced into a late Act of Parliament‡.

The principal evils, therefore, of the existing law may be classed under three heads:

1. Those arising from the difficulties of suing and being sued.

2. Those arising from the difficulties which occur to partners in suing *inter se*, more especially as regards a resort to a court of equity in partnership disputes, and agreements to refer to arbitration.

And, lastly, those arising from the rule, that any person taking an interest in the profits becomes liable as a partner.

1. As to the difficulty of suing and being sued, these apply principally to the case of joint stock companies not having a special power by Act or Charter; although much of the evil is applicable to all partnerships; but as regards joint stock companies, it often amounts to an absolute denial of justice. It will be seen from the Appendix that there is no one person that has given evidence on the subject who has not fully admitted the evil, and urged the necessity of change. The slightest consideration of the present law will show that it is absolutely inapplicable to the case of large partnerships, or joint stock companies. And here it may be observed, that little has been done by the judges to correct the evils which exist in this branch of the law, or to adapt it to the changes of times and circumstances, as has usually been their practice where the Legislature was silent.

To

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* See *Halfhide* v. *Fenning*, 2 Bro. 336.

† See *ex parte Hamper*, 17 Ves. 404. *Ex parte Rowlandson*, 1 Rose, 91.

‡ See Lord Eldon's observations in Candler v. Candler, Jac. 225.

To account for the neglected and (until the repeal of the Bubble Act) the mischievous state of the law relating to joint stock companies, it is necessary to advert shortly to their origin.

The utility of this kind of partnership, in accomplishing undertakings to which individual capital and enterprise are inadequate, or where the risk is beyond that usually incurred in private trade, as in mining adventures, canals, &c., has been admitted in all times. In order to give effect to joint stock companies, it was necessary that means should be afforded to individuals of withdrawing their capital, and to others of investing it. Hence the necessity of permitting the transfer of shares. But here an abuse arose, the enormity of which, when at its height, had nearly proved fatal to joint stock companies, and under the effects of which they are suffering at the present time. Members of companies, not content with the ordinary and legitimate profits of their capital, sought a further profit by the sale of their shares. The transfer of shares (or what is called stock-jobbing) became itself a trade, and was embarked in with all the energy with which trading speculations are followed up in this country. In order to supply the market for shares, it was necessary that companies should be multiplied—not with a view to the *bonâ fide* employment of capital or industry, but merely to enable the trader in shares to speculate in their rise and fall, to effect sales at a premium, and to shift the ultimate loss upon the last purchaser.

The Legislature was borne down by clamour, and directed its vengeance, not against the abuse merely, but against joint stock companies generally. The Bubble Act* was passed, by which those concerned in speculations of this sort (with the exception of two companies) were subjected to the almost obsolete, but highly penal consequences of a præmunire. The severity of this enactment had the usual effect of excessive penal legislation. The Act remained nearly a dead letter in the statute book† until a recent period, when the superabundance of unemployed capital revived the mania for this fraudulent trading, and again attracted the attention of the Legislature.

Lord Eldon, in the House of Lords‡, gave notice of his intention to bring in a Bill, the object of which he afterwards explained was to prevent the transfer of shares in companies, before they had obtained the sanction of a charter or Act of Parliament. But he subsequently§ apologised to the House for not having proceeded with it, on the ground that it would have involved questions which were pending before him judicially.

In the House of Commons, a Bill was brought in for the repeal of the Bubble Act; and after debates, in which its mischievous tendency was fully exposed, the repeal was ultimately carried‖.

In the course of the debates, Mr. Hudson Gurney observed¶, that "something certainly ought to be done, either by merely introducing a system of registration, and thus enabling any one to judge of the parties to be trusted, or by introducing the continental system of authorizing parties on actual deposits, and registered, to limit

* 6 Geo. 1, c. 18.
† See the speech of the Attorney-general, Parliamentary Debates, vol. 13, p. 1019 et seq.
‡ See Parliamentary Debates, vol. 12, p. 127 et seq.
§ See Parliamentary Debates, vol. 12, p. 196 et seq.
‖ See stat. 6 Geo. 4, c. 91.
¶ See Parliamentary Debates, vol. 12, p. 1284 et seq.

limit their responsibility; and he stated that he was much inclined to think that the latter would be of very useful adoption. Mr. Huskisson * expressed himself satisfied that the interests of commerce required the proper encouragement and protection of joint stock companies, and that the mere provision that partners should sue and be sued was not enough, as the inconveniences which every day's experience abundantly proved.

A considerable advance was undoubtedly made towards improvement, by the removal of a bad measure, but still no attempt was made for the introduction of a good one, although the importance and necessity of such a measure were generally admitted.

As regards the present law being a denial of justice where the parties are many, it is sufficient to refer to the case of Van Sandau *v.* Moore and others, 1 Russell's Reports, 441. In that case, one of the shareholders of a joint stock company filed a bill against the directors and other shareholders, in order to have the partnership dissolved, and the proper accounts taken; 14 of the directors appeared, and filed 14 separate answers, with long schedules to each, the Court holding that the defendants could not be bound to answer jointly, and there was no reason, in fact, why the whole 300 shareholders might not have answered separately. The result was, that it became impossible to proceed with a suit in which the plaintiff might, as a preliminary measure, have had to take office-copies of 300 answers, each with a long schedule, and where on every alteration of the firm, by death, &c., he would have to revive his suit, &c. Lord Eldon's remark shows that he felt the jurisdiction of the Court was not suited to such partnerships. He observes, "Another consideration is this: ought the jurisdiction of the Court, which can be administered usefully only between a limited number of persons, to be employed for a purpose which it cannot by possibility accomplish? Here is a bill with nearly 300 defendants; how can such a cause ever be brought to a hearing? and if the plaintiff cannot show a probability of getting a decree, with what purpose, except that of oppression, can the proceeding have been instituted? In such a suit, the plaintiff can do nothing, except put himself and others to enormous expense."

Such being the state of the law, it became the practice with joint stock companies to apply to Parliament, to enable them to meet the inconveniences, without, however, absolving the members from their general responsibility. These were the Acts authorizing companies "to *sue and be sued by an officer*." Lord Eldon, in the case above mentioned, has given an account of the origin and progress of these Acts, which it may be important to insert, as showing the progress of legislation on this point, and the difficulties parties are exposed to.

"It is within my own memory," his Lordship observes, "that, when an application was made to Parliament to incorporate bodies, it was generally met with this short answer: 'Why have you not gone to the Crown with your request? why have you not obtained a charter?' However, that mode of thinking has gone by, and several Acts of Parliament have been passed, establishing companies similar to this one."

"There were not many of those Acts passed, before inconveniences were found to follow. If a man had occasion to bring an action against one of the bodies so constituted, he did not know how to proceed, or against whom to bring his suit; and if he brought it, naming the defendants who were known to him, he was treated with

* See Parliamentary Debates, vol. 13, p. 1021 et seq.

with a plea in abatement, which was a checkmate to his action. To meet this inconvenience, it became necessary to introduce into those bills a clause, that the company should sue and be sued by their clerk or secretary. It was soon found that this provision did not set the matter right. The secretary, on behalf of the company, sued a man of opulence; and, if he succeeded, he recovered not only judgment, but payment of the demand. On the other hand, when the secretary was sued, the person suing found, that though he had gotten an individual with whom he could go into a court of law or equity in order to enforce a claim against him as defendant, yet, after he had gone thither, he frequently found that it would have been better for him not to have stirred; for though the secretary, when he was plaintiff, got the money for which he sued, he was often unable, when made defendant, to pay what the plaintiff recovered.

"That state of things suggested to a learned lord the necessity of making all the members liable, as well as the secretary, for a demand against the company. Thus there arose a third class of Acts of Parliament establishing companies; Acts which made all the members, as well as the secretary, liable to answer demands recovered against the company. Still this was not enough; for, as these Acts did not provide the means of letting the world know who the members were, the consequence was, that though all the members were liable, nobody who had a claim against them could tell who the persons were that were thus liable.

"Another improvement was therefore made. A proviso was introduced, requiring that, before a Company was formed, or within a given time afterwards, there should be a register or enrolment of the individuals of whom the company was composed; and it was thought that thus, at last, the work had been done completely, and that all was safe. Unfortunately, however, it turned out, in consequence of sales and transfers of shares, that a person, who was a member of the company to-day, was not a member of it to-morrow; the constituent members of the body were constantly changing; and a plaintiff did not know against whom to proceed, whether against the present or against former members.

"A further alteration was then made; the effect of which was, that those who had been members should continue liable, although they had transferred their interest, and that those who became members should be also liable; an enrolment of the names, both of the one and of the other, being required. This had a very considerable operation; and it was wonderful to observe how much, after it was adopted, the passion for becoming members of these companies diminished.

"One thing was still wanting. If the members of these bodies happened to quarrel among themselves, (which, though they came harmoniously together, was very likely to happen,) how were they to sue one another? And it was not till the latest stage of improvement that that difficulty was provided for."

The inconvenience and expense of applying to Parliament to obtain these powers, has, in some degree, been obviated by the recent statute *, which enables His Majesty, by letters patent, to grant to any trading company any of the privileges which it was competent to grant by any charter of incorporation, especially the privilege of suing and being sued in the name of an officer, upon such terms and conditions as His Majesty should think fit; but this statute has not removed, though it has mitigated, the evil. For now, all partnerships are compelled to apply to the Crown for this privilege, and a responsibility is, in some degree, thrown on its advisers, who,

* 4 & 5 Will. 4, c. 94.

who, whilst the right of suing and being sued is to be taken as a privilege, must of course be considered as in some degree judging of the propriety or expediency of the undertaking, and of the fitness of the parties, or of the capital subscribed by them, and of the provisions agreed on for attaining the object in view.

It has been shown clearly that the present law is not suited to large partnerships, unless they have obtained the power of suing and being sued by some of the before-mentioned means. The consequence, therefore, it may be assumed, is, either —that all such partnerships as, in the words of Lord Eldon, "prevent the jurisdiction of the Court from being usefully administered between them," should be declared illegal, unless an Act or a Charter is obtained, or that the law should be so altered as to enable the jurisdiction of the Court to be usefully administered. Assuming that it is not expedient to suppress such partnerships, then the only way to remedy the evil will be to enable all large partnerships to possess the power of suing and being sued by an officer to be appointed.

To accomplish this, it is proposed to enact that, henceforth, no partnership consisting of more than 15 members (perhaps 10) shall be legal, unless it is formed by deed or agreement in writing, which shall state the names and abodes of all the shareholders, the time at which the partnership is to commence, the name of the firm, the business or purpose for which such partnership is formed, the principal place of carrying on such business, and the names of certain officers to be appointed by the company, in whose names the company should sue and be sued. That such partnerships should, within three months after the commencement thereof, make a return to the Enrolment-office of the Court of Chancery, stating the points before noticed as essential to be inserted in the deed or agreement for the formation of the partnership. That all changes in the place of carrying on the business, and all changes in the members of the partnership by transfer or otherwise, or in the names of the officers of the company to sue and be sued, should be registered within three months, with liberty to the public to inspect the registry.

That the company should sue and be sued in the names of the officers, and that a judgment obtained against the officers should be available against the property and effects of the individual members, as if the same had been obtained against all the members.

These provisions are in effect the same as are contained in the 7 Geo. 4, c. 46, relating to bankers in England; and are also similar to the clauses usually inserted in private Acts, giving power of suing and being sued, as noticed by Lord Eldon, in the observations by him which have been cited. The effect therefore of the measure proposed would be to enable any partnership or company, by complying with the provisions of the Act, to relieve itself and its creditors from the evils of the present law, without the expense of applying to the Legislature or the Crown.

One advantage of this law will be to prevent the formation of any partnership of numerous members, without the ensuring to its creditors a certain remedy against the parties, and a knowledge of all the parties liable.

As regards this measure, it will be observed, by a reference to the Appendix, that the many experienced persons who have admitted the objections to the present law, concur in opinion that the proposed alteration is expedient. Whether it would be proper to require that the whole partnership deed should be registered, or only those essential parts which have been noticed, is a point on which some difference of opinion exists. The provisions proposed are similar to those contained

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in the before-cited Act regulating banking partnerships, and perhaps will answer all the purposes of publicity.

In the consideration of this part of the subject other points of importance occur; first, whether, previously to the formation of such partnership, it should be made requisite that a certain part of the capital should be paid up, or that there should be any regulations concerning periodical returns of the state of the affairs of the company, or for the appointment of auditors of the accounts by the shareholders at large. It is probable, however, that the best course would be to leave these matters to the agreements and provisions of the parties interested, more especially as any measure requiring that the capital or a part of it should be paid up, would be liable to evasion, and moreover would be of difficult application in many cases. It is also to be observed, the provisions proposed do not confer any privilege or immunity on these companies, but merely bring them within the effectual reach of the law; and only accomplish, as regards all partnerships, what is now the law regarding banking partnerships, and what is frequently permitted to companies by private Acts, charters or letters patent*; and give the creditor an easy means of ascertaining who are the different members of a partnership against which he may have obtained a judgment. It will be observed, that supposing it should be considered the system of registry is too complex, then, without this, in large partnerships or joint stock companies, the public have no means of knowing who are liable, and therefore if a registry is not established the best course would be to prohibit joint stock companies, not chartered or formed under an Act of Parliament.

The means proposed, however, leave many of the existing evils, as regards partnerships in general, unremoved. As regards the evils arising from suing and being sued, which would not be removed by the proposed Bill, except when from the number of members, the partnership was registered, the principal difficulty is in ascertaining the names and address of all the members of a firm; if this is not done, a person sued as a partner pleads in abatement, and a new suit is necessary. The most effectual remedy for this would be to enact, that no persons should be entitled to carry on any partnership under any style or firm, without registering the name of the firm, and the names and descriptions of all the partners. This would enable any person to know who are the parties to be sued, and would consequently obviate any questions as to pleas in abatement, &c. It does not appear that there could be any substantial objection to such a measure; it would be no undue disclosure of names or parties in partnership transactions. If the law allows all partners to be sued, and allows a partner sued to plead in abatement, by reason of the non-joinder of the name of a partner, whom, perhaps, the creditor did not know was a partner, or whose description he could not ascertain, it would seem that the law ought at the same time to afford the creditor the means of ascertaining who are the parties to be sued. As regards publicity, it may be observed, that though it is not now compulsory to give notice of the formation of a partnership, yet it is requisite to give notice of its dissolution, and it would seem that notice of the formation was at least as essential as notice of the dissolution. It has been suggested that, instead of a registry of the names, &c., these should be published alphabetically in the Gazette, in a separate part to be devoted to the insertion of partnership

* The draft of a Bill embodying the points noticed has been prepared (see Appendix, No. 1), and to this are subjoined some notes explanatory of the objects of the different clauses.

partnership names. This may be advisable; but it is conceived it would be important, in addition, to have one general alphabetical registry, to which resort might be had when legal proceedings were to be commenced.

Although it is assumed that it is not expedient to prevent the formation of joint stock companies, yet it is necessary to consider whether it may not be proper to attempt to remedy a great evil which arises out of their legality, namely, the dealing or jobbing in shares. It is generally admitted that the dealing in the shares of companies, especially before the actual formation of such companies, (many of which are only projected for the purpose of entrapping dupes,) often leads to great fraud. The Bubble Act was intended to repress this evil, but from the severity of the provisions it became ineffectual. It is possible that a provision declaring that it should not be lawful to sell any share, in any company which was not actually registered according to the provisions of the law, or which had not obtained the sanction of the Legislature or the Crown, and that all persons selling or buying such shares should be liable to a penalty for each share sold or bought would, in a great measure, remedy the evil. The probable effect of this measure would be to drive out of the market many fraudulent speculators; and it cannot be considered as any improper interference with or repression of fair adventure. Its only effect would be to repress much of the fraudulent jobbing which so often exists, and to protect the incautious from purchasing shares in many concerns which were never intended to be carried into effect. And it will be observed that this plan is in conformity with the measure proposed by Lord Eldon; viz. to prevent the transfer of shares till an Act or Charter was obtained. It may be however urged, that this is an unnecessary precaution; that it is only requisite to give parties a sufficient legal remedy for the establishment of their rights and the redress of injuries; and that it is the safest course of legislation to leave all parties to make what bargains they please. It must be admitted that hitherto the legislative attempts to prevent stock jobbing have failed.

In addition to the before stated advantages to be derived from the proposed measure, as regards the registration of partnerships, and giving them the power of suing and being sued, there is another which it may be important to notice, namely, the relief which will be afforded to Parliament, and to the Board of Trade, as regards applications in respect of private Bills, charters and letters patent, on behalf of those companies which merely seek the power of suing and being sued by an officer; and it may be observed, that this relief might be very advantageously extended with respect to other private Bills relating to joint stock companies.

These Bills may be divided into four classes:

1. Those which confer merely the power of suing and being sued.
2. Those which confer, in addition, the privilege of restricted responsibility.
3. Those conferring, in addition, peculiar powers, such as to purchase land, &c., but not such compulsory powers as are contained in railroad, canal Acts, &c.
4. Those conferring, in addition, compulsory powers.

Now, with respect to the whole of the first class, all question as to them will be removed by the proposed Bill. With respect to the second and third classes, it is now in the power of the Crown, either by a charter of incorporation or by letters patent, to grant all the privileges required; but the difficulties which arise with respect to charters, and as to the construction of the powers to be granted by the

the Patent Act, 4 & 5 Will. 4, c. 94, together with the expense attending the application for letters patent, is, in a great measure, the cause of driving parties to Parliament for Bills to grant powers, which the Crown has already the authority to confer.

This inconvenience, it is conceived, might be easily remedied by the introduction of a Bill which should effectually remove all doubt as to the operation of the statute relating to the granting charters and letters patent, in which the powers to be granted in all charters or letters patent giving limited responsibility, &c. should be clearly defined and set forth, and so that the several powers to be granted, and all the conditions as to registry and transfer of shares, might be at once referred to in the letters patent or charter. This measure would leave to the advisers of the Crown merely the consideration of the expediency of granting the privilege sought, without the inconvenience of considering in detail the effect of the different provisions which parties had inserted in the drafts of their proposed charters; it would have the effect, also, of very materially abridging the length of the charters or letters patent. And further, by the powers and provisions being uniform, whenever it became necessary to submit them to judicial interpretation, the decisions of the court would apply to the whole class, and would have the effect of forming an uniform system of construction applicable to all similar instruments. That this would be an advantage of considerable importance may be easily shown by a consideration of the difficulties and doubts which have arisen under private Acts, as canal Acts, railroad Acts, &c., by reason of the varying expressions and forms in which the different powers comprised in these Acts have been conferred, and which have prevented the judicial interpretation put on the powers from applying to similar cases, and thus forming a general rule of construction. And it will be observed, that often from carelessness or accident, many advantages not intended by the Legislature have been conferred, and, on the other hand, owing to the unskilful drawing, the benefits intended have not been obtained. Hitherto these powers and provisions have been considered as merely private rules for the parties, and without reference to their applying to similar cases; but the speculations and undertakings by joint-stock companies have become so numerous, that, in fact, the powers and privileges conferred by these private Acts and charters become substantially an important branch of the law, and a large portion of property is governed by their provisions.

Supposing, therefore, that a Bill were introduced, very carefully defining the powers to be inserted in charters and letters patent, and authorizing the insertion of all powers except the compulsory clauses*, the effect would be to relieve Parliament from all applications for Bills, except where compulsory powers (*i. e.*, where provisions which enabled the company to interfere with the property or rights of others) were required. It is not intended, of course, to assume that parties could be debarred from appealing to Parliament for Bills of any kind; but if the powers of the Crown were made definite and effectual, and the expense diminished, it is probable that it would be only under very special circumstances that applications to Parliament would be made, and that such applications would be entertained only under cases of peculiar hardship, or where the Ministers of the Crown, having doubts as to the expediency of making the grant, might think proper that the measure should be decided on by Parliament; and it may be also observed, that the provisions

* The draft of a bill to effectuate these objects has been prepared by the direction of the President of the Board of Trade, but as its provisions are in most respects similar to those contained in the draft printed, Appendix No. 1, it has not been added to the Appendix.

provisions and conditions of these Bills would be much simplified, inasmuch as the only provisions which it would become necessary to consider would be those which were compulsory, the others having been previously determined and ascertained by the general form to be contained in the proposed Act.

As regards the compulsory clauses, the same observations which have been made with respect to the advantages to be derived from a uniformity in the clauses to be inserted in charters entirely apply. And, it is conceived, that it would be very advantageous that a similar course should be adopted, not only with regard to railroads and canals, docks, &c., but to all private Bills interfering with property.

Supposing the measures suggested were adopted, and that means were taken in private Bills, where compulsory clauses were required, of having many of the matters of form and regulations proved before some officer of the House, instead of being proved before the Committee, a large proportion of the time now employed in Committees of the Houses of Parliament and by the department of the Board of Trade respecting private Bills and Charters would be saved: much useless expense to parties would be spared, and a uniform and complete system would be substituted for an unconnected mass of desultory and expensive legislation.

The inconvenience which arises from applications to Parliament for private Acts to incorporate companies, and grant compulsory powers, has become so great, that it is admitted some remedy for this evil must be devised.

By a recent statute, a power, (heretofore exercised by Parliament,) viz. the granting extension of Patents, has been delegated to the Judicial Committee of the Privy Council.

The advantage already experienced from this change affords a reasonable presumption that it might be found beneficial to delegate to the Judicial Committee some of the powers of Parliament respecting Private Acts; laying down for the guidance of the court rules similar to the present Standing Orders regarding Private Bills.

Such reference would not prevent the parties, under special circumstances, from applying to Parliament either before or after any proceedings before the Judicial Committee.

Having considered the evils and objections which exist in the law as regards joint stock companies and other partnerships of many, it is proposed to consider some of the principal objections to the present state of the law as regards partnerships in general. On this head the evidence in the Appendix affords much valuable information, and many important suggestions, derived both from lawyers and persons conversant with commercial affairs. The most material questions are those regarding arbitration and suits between partners.

That the present law is inadequate to afford sufficient remedies in disputes between partners, particularly where they are numerous, even where an agreement has been solemnly entered into by partners to refer any disputes which may arise to arbitration rather than resort to a Court of Law or Equity, is admitted by all the persons examined. Although this evil is admitted, the opinions as to what may be the best and most efficient remedy are various. Some conceive private arbitration

tion to be ineffectual, and that it is often accompanied by more delay, and greater expense, than if the matter had been brought before a Court of Law or Equity; on the other hand, others are of opinion that arbitration is essential to the settlement of partnership disputes, particularly those relating to accounts, which can never be settled by a Court of Law or Jury, and which cannot be efficiently taken in the Master's office, there being in fact no person in that office conversant with mercantile accounts. Upon the question whether agreements by partners prospectively to refer all disputes to arbitration should be made compulsory, there appears upon the first view to be a considerable difference of opinion among the gentlemen who have been examined: the opinions of those connected with commerce being generally in favour of compulsory reference, and those of the lawyers (with some eminent exceptions) being generally opposed to it.

But this difference of opinion, when further examined, will not appear to be so great as upon the first view might be supposed.

The opinions in favour of such compulsory references seem chiefly to rest upon the insufficiency of the ordinary tribunals, as at present constituted, to afford redress in partnership transactions (a fact not disputed on the other side); while, on the other hand, the opinions against it seem to be chiefly founded upon (what is equally beyond dispute) the insufficiency of the tribunal of the arbitrator.

Lord Ashburton in his examination has the following observations: "Intricate commercial accounts are seldom understood by lawyers, and can never be made clear to the Judges who hear the case; and such questions in my opinion are generally very imperfectly decided; the decision generally turning on some legal technicalities, and very seldom on the merits of the case *."

Mr. Hodgkin says, "A circumstance which increases the evil of the present state of the law is, that whilst it denies to the parties their own tribunal, it provides them with a very inefficient, dilatory, and expensive one in its room †."

Mr. Wilde says, "I must say, that with upwards of 30 years' experience, I consider that of all the tribunals that were ever devised for deciding upon the rights of parties, with reference to the principle of their constitution, the mode in which the arbitrators are selected, the limited powers possessed by them, the appearance without the reality of legal inquiry, and the mode by which the arbitrators ultimately decide, nothing can be less beneficial to the public ‡."

Mr. Tinney says, "I should observe that arbitrators may constitute a good tribunal, where parties desirous of avoiding litigation have defined the points in dispute, and select their arbitrators, and arranged the terms of reference with a reciprocal desire of arriving easily at a just conclusion. But in case of compulsory arbitration the parties would proceed in a different spirit, and the judges chosen would be often incompetent and partial, and might even be chosen for that reason; and I think the provision for an umpire to be chosen by such persons would afford a very imperfect remedy §."

The result seems to be, that it would go far to reconcile those opinions, if either the Courts of Law and Equity, or the tribunal of the arbitrator, could be rendered more

* See Appendix.
† See Appendix.
‡ See Appendix.
§ See Appedix.

more efficient; and still further if any considerable improvement could be effected in both.

With respect to the ordinary legal tribunals, the principal suggestion for the improvement of them, derived from the evidences, would be the introduction of a summary jurisdiction for a reference of partnership transactions to official accountants or arbitrators.

This suggestion has the concurrence of a large proportion both of mercantile and professional gentlemen who have been examined.

Mr. T. Tooke says, "With reference to the settlement of partnership disputes, I think that the law may be so far advantageously altered as to make an agreement for reference to arbitration, when inserted in the articles, imperative, in case of dispute, and binding, without appeal; but where no such agreement is inserted in the articles, the court to be empowered, as suggested, on summary application, to refer all matters in dispute to some persons to be appointed in the nature of official arbitrators*."

Lord Ashburton says, "I have always thought that in the commercial law of this country, the system of arbitration might be more extensively applied with great advantage. I can have no doubt whatever as to the expediency of legally confirming such arbitrators as the parties may themselves choose, and of giving effect to their decision. I cannot understand why the law should interfere to deny to parties that mode of settling their differences which they have themselves selected. But I would carry the arbitration system further; and even where there is no specific agreement for reference to arbitration, and no arbitrator is named, I would empower the Courts of Equity to refer to arbitration such subjects as from their nature are best so settled†."

In answer to the following question, "Do you not consider that some objection may arise where parties differ, in compelling an arbitration, by reason that the parties are likely to appoint unfit persons, and that this evil is not always cured by the arbitrators having power to appoint an umpire?" Mr. Kirkman Finlay says, "I think it highly probable that in many cases the inconvenience and disadvantage contemplated in the question will arise, and that it is very desirable that a Court of Law should be empowered, in the event of such disagreement of the parties, and such wilful attempt to frustrate the object of the arbitration agreement, to name a competent person or persons to adjust, under the authority of the Court, the disputes then existing." And the same gentleman afterwards says, "I think it is highly desirable that Courts should have the power of referring accounts and other matters that come before them for adjustment, to the consideration and for the report of accountants and other professional parties ‡."

Mr. Swanston says, "It has occurred to me, that the machinery of the Court of Chancery might be improved by employing, either as its officers, or in subordination to its officers, persons experienced in accounts, as such persons are now frequently called in to assist arbitrators, and with great advantage. Extensive and complicated mercantile transactions require for their complete, effectual, and convenient records a system

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* See Appendix. † See Appendix. See Appendix.

a system of accounts so complicated as to perplex persons not practically conversant with them. Complicated accounts might be investigated before a Master in Chancery, assisted by an experienced accountant, acting, not as the partizan of either party, but as an assistant to the officer of the Court, with the advantages of arbitration, and the further advantage of superior skill and habit of business, and the superintendence of the Court when required *."

Mr. Wilde says, " I do not therefore mean to propose a Court of Partnership; but I should suggest for consideration, whether there should not be, subsidiary to the Masters, official accountants, who should act either under the Court, or under the Masters, whose power should not only extend to the investigation and taking of partnership accounts, but who should likewise report matters connected with the rights of the parties as between themselves †."

Mr. Tinney says, " I am not sure if specific questions, including questions of account, could be brought before a Court of Equity, and the process were rendered easy, that it would not be better to leave the determination of the Court itself upon questions of right. Matters of account might be referred to an efficient accountant, who might be at liberty to refer questions of law incidentally arising before him back to the Court, or even at once to call for the direction of the Court on any such matters arising. As to disputed facts, I am afraid they must be disposed of, as they now are by the Court, upon evidence regularly taken, or by the aid of a jury upon an issue, or upon an inquiry taken before a Master or other officer. Perhaps means might be adopted of abridging the process prior to the original hearing ‡."

In answer to the following question, " Do you conceive it would be advisable that Courts of Equity should have the power of enforcing agreements to refer to arbitration, either by compelling the parties to nominate arbitrators, or by the Court having the power itself to nominate suitable persons to be the arbitrators between the parties?" Mr. W. Tooke says, " I think either would be a great improvement, particularly, that of the Court nominating an officer competent to investigate mercantile and other accounts, instead of the tedious, expensive, and unsatisfactory mode at present resorted to of taking such accounts in the Master's office. §"

Mr. Hodgkin says, " I would suggest that, with a view to remedy these evils, in the first place a more efficient mode of taking the accounts by Courts of Equity should be provided. I think that the Courts should have the power by an expeditious and summary process to send the parties before official accountants, in the selection of whom a thorough knowledge of commercial transactions should be the principal qualification; and with the machinery of the Courts thus improved, I think it might safely be enacted that whenever a case arose which fell within the term of the private provisions for submitting disputes to arbitration, the Court should be empowered, on a summary proceeding, either to direct the parties at once to enter upon arbitration under a rule of Court, according to the suggestion of the Common Law Commissioners, in reference to an actual cause, or, in the alternative, to send them before the official accountant, if the circumstances of the case, either with reference to fraud, or the magnitude of the transaction, rendered such a proceeding, in the opinion of the Court, more advisable. I think

* See Appendix. † See Appendix.
‡ See Appendix. § See Appendix.

I think it would be desirable that, in any legal enactment, the *onus* of showing that the case was not a fit one to be determined by the private tribunal of arbitration, should be thrown upon the party seeking to escape from the terms of his own contract; and that at the same time, where a reasonable doubt existed, the Court should thus have the opportunity of providing a remedy equally efficacious, and perhaps on the whole not much more expensive *."

Mr. Sweet says, "I should be disposed to encourage the arbitration of accounts, without compelling parties to resort to a Court of Equity; and I think it would be a considerable improvement if, when parties cannot or will not agree upon their accounts, or upon some individual to settle them, power were given to a Court of Law or Equity to appoint an individual to take the accounts and wind up the estate; but this should not be compulsory on the parties if they afterwards agree. In making such appointment great care and circumspection would be required that the person appointed might be well acquainted with the particular species of trade and the accounts connected with it †. The same gentleman afterwards says, "A remedy at law might I think be given in partnership transactions without compelling a party to resort to a Court of Equity; but if a summary remedy in partnership were given to Courts of Equity, similar to the remedy in the case of charities, by a petition, so as to settle from time to time any question which might arise in a partnership, or in taking a partnership account, without endangering the destruction of the whole partnership, or of the property engaged in it, it would be productive of great advantage to the public ‡."

The evidence of Mr. Larpent and of some other witnesses, shows the great inconvenience which exists in taking complex mercantile accounts in Chancery, by its being necessary for a series of years to produce vouchers for every item, except where the books have been regularly closed.

In addition to the answers and suggestions by the witnesses who have been examined, the very important testimony in favour of the necessity of investing the Courts with the power of referring questions to arbitration, which relate to mutual accounts, the opinion of the Commissioners on the Courts of Common Law, (Mr. Justice Bosanquet, Mr. Sergeant Stephen, Mr. Baron Alderson, and Mr. Justice Patteson,) may be cited §.

"Much expense is incurred by parties, and much of the public time fruitlessly occupied, in the attempt to try matters of account in the Courts of Law. The method of trial by jury, however well adapted to the determination of questions of fact in general, is peculiarly ill suited to the minute and patient investigation necessary to ascertain the balance of an account involving various items on both sides. Amongst our ancient forms of action is one provided for the express purpose of enabling the Courts of Law to authorize the examination of such matters by auditors appointed under their authority; but the mode of proceeding in an action of *Account* has been found so inconvenient in practice, that this remedy has quite fallen into disuse; and the Courts of Equity, in consequence of the inadequacy of relief afforded by the Courts of Law, have long exercised a jurisdiction over matters of mutual account; and that, even in cases where the items constituting the account

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* See Appendix. † See Appendix. ‡ See Appendix.

§ Second Report of Commissioners on Courts of Common Law, p. 25; and it may be added that it appears from the Appendix, that Lord Abinger, Lord Wynford, and other eminent lawyers, concurred in the views taken by the Commissioners.

account are founded on obligations purely legal. On such legal obligations, however, actions (though not in the form of *Account*) are still daily prosecuted in the Courts of Law, and legal rights of set-off are therein brought forward. But these Courts possess no authority to stop the ordinary progress of such suits for the purpose of subjecting the matters in dispute to the investigation of a more convenient tribunal. Unless the parties voluntarily adopt an arrangement for that purpose, the cause proceeds to trial with a certainty in many instances that it will not be tried. A reference is proposed by the Judge, and recommended by the counsel ; but the parties having made expensive preparations for trial, are unwilling to forego the right of obtaining an immediate decision ; and as the Judge has no power to enforce compliance with his proposal, the cause is suffered to go on till it becomes at length manifest that no satisfactory verdict can be given by the jury, and a consent to submit to arbitration is rather extorted than given. In such a case the interest of both parties would be much better consulted if the Judge were invested with express authority to prescribe in the first instance a measure to which assent cannot ultimately be refused.

"As the direction of the Judge would be given in the exercise of a legal authority independently of the consent of parties, and would consequently be subject to the revision of the Court, there would be less reason to apprehend an improper interference with the course of justice than at present, when such interference, if effectual, is always sanctioned by a formal consent. The general interest of suitors appears to us to require that the Judge presiding at the trial of a cause which involves questions of mutual account, should be authorized by law to direct a reference of *such matters*, but of such only, to arbitration, taking the verdict of the jury upon any matters not included in such reference, and, at the same time, if he think fit, taking the opinion of the jury upon any question of fact, for the guidance of the arbitrator, and giving his own directions to the arbitrator upon any point of law, incidental to the reference; the exercise of his discretion in ordering the reference, and his directions in point of law, being always subject to the revision of the Court in *banc*.

"The direct establishment of such authority would have a great tendency to promote submissions to arbitration, before the parties had incurred the expense of preparing for a trial which any practitioner might assure them would not be suffered to proceed.

"It would be right, however, that either party who might be willing to refer the cause should, at an earlier period, have the means of obliging his opponent to submit to arbitration, if the matters in dispute should be of a nature to justify a compulsory reference.

"It is therefore proposed, that power should be vested in the Courts of Law and the several Judges, upon the application of either party for that purpose, at any time after issue joined and before trial, to direct mere matters of account to be referred to arbitration, if it appears upon affidavit, to the satisfaction of such Court or Judge, that the matters proposed to be referred are of this description, and no sufficient cause be shown to the contrary ; authority being at the same time given to the Court or Judge to order the statement of a case for the opinion of the Court, or the trial of any issues, if the nature of any particular items should make it expedient so to do.

"It appears to us, however, that in any case in which a reference to arbitration shall be directed by any rule of Court or order of a Judge without the consent of

both parties, the award of the arbitrator should be subject to the revision of the Court in *banc*, not only on the ground of personal misconduct of the arbitrator, but on the ground of any mistake, in point of law, whether appearing on the face of the award or not, or of such gross error in point of fact, as in the case of a verdict upon a matter properly left to the decision of a jury, would require the interference of the Court."

The principal difficulties, in cases where there is an agreement for reference of partnership disputes to arbitration, seem to be, 1st. That such agreements are not binding, so as to exclude the interference of equity; 2d. That they are not effectual, from the want of power to compel the appointment of arbitrators, and the want of power in arbitrators when appointed to compel the attendance of witnesses, the administration of an oath, the examination of parties, the production of documents, &c.

Before they can be made binding, they must be made effectual; all that is wanting to make them effectual seems to be, to enable the Court on a summary application, in default of appointment by the parties within a limited time, to appoint an arbitrator, as suggested in some of the examinations above referred to; to provide that a reference so made should have the same effect as a reference under a rule of Court, and to enable the Court, pending the reference, upon a like application, to give the arbitrators from time to time any further powers which might become necessary; and, in order to render the process binding, to provide that, pending the reference, all proceedings at law and in equity should upon a like application be stayed. To avoid surprise, the benefit of such provisions might be confined to partnership agreements, in which it should be expressly stipulated that they should be subject to the provisions of the Act.

This mode of proceeding would not greatly differ from the recommendations in the Second Common Law Report, except in being limited to partnership transactions instead of being general, and in being founded upon the agreement of the parties instead of being compulsory. Such an alteration, although it would be beneficial, would not be sufficiently extensive to meet the whole evil. It is impossible to consider the evidence in the Appendix, given by persons the most competent to judge of the defects of the present state of the law, and not to be convinced that some extensive alteration of the law is requisite: that the Courts should in conformity with the suggestions of the Common Law Commissioners have the power of enforcing arbitration in matters of complex accounts: that persons to perform this duty of arbitrators and accountants should be selected by the Courts; and that Courts of Equity should be enabled to afford relief in questions between partners without compelling a dissolution of the partnership. It has not been considered expedient to enter further into this subject, or to propose any remedies in detail, the directions under which these observations have been made not extending to this.

Mr. Tinney*, in referring to the law of partnership, observes, "This part of our law has grown up without system in a great measure, and I should think improvements might be made in a systematical view"; and it may be here repeated, that there is no one branch of the law of this country which is so imperfect as that relating to partnership; none which would be more benefited by a careful revision, which would point out the discrepancies and defects, and afford the only sure guide for

* *See* Appendix.

for the removal of the evils. Although it may be considered by many, that a complete and systematic digest of the law would not be expedient, or would be impossible to be accomplished; yet it must be admitted that, with respect to particular branches of the law, considerable benefit has already resulted from a statutory digest. The recent Act with regard to fines and recoveries, the several Acts relating to transfers of property by incapacitated persons, introduced by Sir Edward Sugden, and the criminal statutes introduced by Sir Robert Peel, may be cited as instances of the great advantages derived from such a proceeding.

With respect to the difficulties arising from the liability incurred as partner by a share of the profits, before adverted to, the propriety of any legal enactment on this head seems, from the opinion of the gentlemen who have been examined, to be very questionable; those in favour of it admitting the necessity of introducing such qualifications as would guard it from being made use of as a means of evading the great principle of the law of partnership, and at the same time the difficulty of accomplishing it; and on the other hand, the majority of the opinions, both commercial and legal, are opposed to it. It will however be seen from the opinions expressed in the Appendix, that much difficulty exists under the present law for ascertaining who are, and who are not partners; that the greatest inconvenience and injury arise from a fraudulent or obstinate partner, or a bankrupt partner having a small interest in a large concern, being enabled to enforce the winding up of all the transactions relating to the partnership, and to compel a sale and conversion of the whole partnership estate. That much inconvenience results from the doubts as to whether shares in joint-stock companies are generally transferable, and as to the necessity of having a deed stamp on each transfer. In addition to the points which have been noticed, a reference to the evidence in the Appendix will show that there are other and serious objections to the present state of the law, which it would be desirable to remove, and to which, on a general revision of the law, it would be proper to advert.

It is now proposed to consider how far it may be expedient to introduce a general law authorizing persons to partake of the profits of a partnership trade without being liable to the whole extent of their property to the engagements of the firm. It has been seen that all persons, whether they appear to the world or not as partners, if interested in the profits, are liable *in solido*, unless the partnership be incorporated by Charter or Act of Parliament, or unless their liability is specially limited under the provisions of Letters Patent.

Under certain restrictions this limited liability is allowed in France; in the State of New York; in Ireland (Anonymous Partnership Act, 21 & 22 Geo. 3, c. 46, Irish), and in some other States.

The provisions of the French, American and Irish law, are all framed for the purpose of repressing, as far as possible, fraud or misrepresentation on the part of the traders, and of ensuring the rights of the creditors. The following is a concise statement of the effects of the French law:

"In France, trading partnerships may be constituted either *en nom collectif*, or *en commandite*, at the discretion of the interested parties. A partnership is denominated a partnership *en nom collectif*, when every partner, as between himself and strangers to the society, is liable without limitation for all its debts and engagements. It takes the name of a partnership *en commandite* when it subsists between one or more partners liable without limitation, and one or more partners liable to a limited extent. A *commanditaire*, or partner *en commandite*, is not

liable to creditors or other claimants upon the society beyond the amount of the capital which he has contributed, or engaged to contribute, to the joint stock. On the other hand, he is prohibited from acting for the partnership in its dealings with third persons. Its trade or business is exclusively conducted in the name or names, and by or under the controul of one or more of the partners, who are liable without limitation.

"The name of a *commanditaire* is not permitted to appear in the firm of the society; and if he engage or intermeddle in any dealing with strangers, either in his character of partner, or as agent of the partners who are liable without limitation, he instantly loses his immunity, and is thenceforth responsible to the same unlimited extent for the partnership debts and engagements.

"We have seen that a *commanditaire* is prohibited from acting for the partnership in its dealings with third persons. It would also appear that he is not directly liable to any third person having a claim upon the society, even to the extent of the capital which, by contract with the partner responsible *in solido*, he engaged to contribute to the joint stock. The debts and engagements of the partnership are exclusively contracted by, or in the name of, the partner responsible *in solido;* and, so long as he is solvent, the creditors or other claimants upon it must look to him alone for satisfaction. If the *commanditaire* has not advanced the capital which he engaged to contribute, he may be compelled to advance it by the partner *in solido*, and may thus indirectly satisfy the partnership obligations. But directly, the creditors or other claimants have no remedy against him unless the partner responsible *in solido* become bankrupt; on which event, the joint stock (including the debts due to it) and the separate estate of the bankrupt partner (subject to such prior claims as his separate creditors may have upon it) are applied in satisfaction of the partnership obligations, so far as they are required for the purpose, or will extend to answer it. Now, on that event, the joint stock, together with the separate estate applicable to the purpose, may be, and probably will be, insufficient to satisfy the obligations of the society. In this case, if the *commanditaire* has advanced the capital which he engaged to contribute, and has not taken money or money's worth from the joint stock, the whole of that capital, as forming a part of that stock, is applied in liquidation of those obligations; but there his liability ends. In the same case, if he has not advanced capital in pursuance of his engagement, or has taken money or money's worth, he is a debtor to the joint stock to the whole extent of what he has taken, and of what he has failed to advance, and the assignees in bankruptcy, or such other persons as represent the claimants upon the partnership, may proceed against him for this debt as against any other debtor to the partnership estate. We have presumed that he is liable to account for whatever he has taken from the joint stock, even as his share of foregone profits, for he is obliged to bear the losses of the partnership to the extent of the capital which he has contributed, or is bound to contribute, *jusqu'à concurrence des fonds qu'il a mis ou dû mettre dans la société*: the terms of which obligation would not, it should seem, be satisfied, if he were not compellable to refund. It may happen that the joint stock, together with the separate estate applicable to the purpose, are more than sufficient to satisfy the obligations of the society. In that case the partner *en commandite* (who is a creditor of the partner responsible *in solido*, though a debtor to the creditors of the partnership), may resort to the joint stock and the separate estate for whatever was due to him at the bankruptcy, or the assignees have obliged him to pay; but not in competition

with

with creditors who are not also partners. In favour of their paramount claims he is excluded from the fund till they are satisfied to the uttermost farthing.

"Finally, the formation of the partnership must be evidenced by instrument in writing, and an extract of that instrument (containing, amongst other things, the name or names of the partner or partners responsible *in solido*, and the sum total of the capitals contributed or to be contributed *en commandite*), must immediately be inserted in a public register, and posted up for a certain period thereafter in a place of common resort. It appears to us, that the security of the claimants upon the partnership would be more complete, and that it would inspire more confidence into such third persons as it might seek to deal with, if the names of the *commanditaires*, and the extent to which each was liable, were also denoted by the extract."

The expediency of introducing a similar law in this country has often been discussed.

The provisions of the New York statute will be found in the Appendix (No. 19), and as the provisions of the Irish Anonymous Partnership Act are little known in this country, this has also been added (No. 22).

With respect to the working of the law in France and in New York, as far as information has been obtained, it appears to be considered beneficial; and certainly, as regards the French law, the cases which are reported do not afford evidence that this branch of the law of partnership furnishes any peculiar facilities for committing frauds on creditors. In France, according to the opinions of some well-informed merchants, it is very useful, as affording the means of directing to commercial enterprise much capital which otherwise would not be so employed, as affording the means of bringing forward intelligent and skilful persons, who have not capital to enable them to enter into commercial speculation, and as enabling a retiring trader to leave in the business a portion of his gains, and thereby continue the credit of the house to its successors, which the retiring partner might not be inclined to do if his whole fortune were to be liable to the partnership engagements. In New York it is understood that the same effect is produced.

In Ireland, however, the effect has been different: after 50 years' experience, it appears that few persons have availed themselves of the provisions of the Act allowing limited partnerships, the provisions of which are somewhat similar to the French law, except that the duration of these partnerships is confined to 14 years, and the minimum capital is 1,000 *l.* and the maximum 50,000 *l.*

It has been suggested that the risk attending any accidental noncompliance with the strict and minute provisions of the Act has been the cause of deterring the Irish capitalists from availing themselves of this law.

The points relating to this very important question may be classed under two heads:

1. As to how far such a system of partnership could be engrafted on our present laws.

2. Assuming that this could be effectually done, is it expedient to make the change?

With respect to the first head, it is conceived that such a system could be effectually added to our existing law; that provisions might be framed which, at

least, would as effectually guard the creditors of a firm with partners only liable to a limited extent, as those which protect creditors under the present law; the principal points to be provided for are, that the partners should *bonâ fide* advance the capital, or should always be liable to do so, and should not be entitled to receive it back fraudulently under the pretence of profits or otherwise. The provisions of the French and New York law, and of the bankrupt laws in this country, would afford much assistance in the framing of such provisions, and the making it imperative on the partners to keep books in such a form as should always show the nature and state of the accounts; and the inflicting the penalty of unlimited liability on a partner *en commandite* who should fraudulently abstract his capital, or receive an undue share in respect of profits, would, it is conceived, effectually guard the creditors. That questions would arise there is no doubt; but that these would be more numerous than those which do now arise under many heads of the present law of partnership and bankruptcy may reasonably be doubted; and it must be borne in mind that the introduction of the new law would probably do away with many of the expedients now resorted to, by which parties seek to avail themselves of the profits of trade, without incurring the liabilities of a partnership, and which so often lead either to the ruin of the lender or to the spoliation of the real creditors of the house. And it may be added, that, as regards the question of the possibility of introducing such a system of limited liability as would be effectual, the balance of evidence in the Appendix may be considered in favour of the measure.

With respect to the second head, viz., as to the expediency of introducing the measure at all, the opinions of those who must be considered as best able to form a judgment on this difficult and important question are at variance; by far the greater number of those who have been examined are decidedly unfavourable to its adoption under any circumstances whatever. Amongst those opposed to the measure will be found Mr. Samuel Jones Lloyd, Mr. Thomas Tooke, Mr. Larpent, Mr. Horsley Palmer, Mr. Kirkman Finlay and Mr. Gladstone; whilst Lord Ashburton, Mr. G. W. Norman, the Hon. Francis Baring,* and Mr. Senior have expressed opinions favourable to its introduction.

The summary of the principal objections to the introduction of the measure, as stated by Mr. S. Jones Lloyd at the conclusion of his very able paper, are as follows: 1st. That there does not exist, under the present system, any evil of serious amount which the proposed change would remove. 2d. That he does not perceive any additional advantage of importance which it would secure to us. 3d. That in the peculiar condition of this country the advantages of the commandite system would be less, and the evils greater than in most other countries; and that the inconveniences arising from the derangement of the existing habits and system of business would be considerable. (Appendix, No. 4.)

The principal arguments in favour of the measure are, that in fact capital is wanting in many districts for safe commercial enterprise, and is not so beneficially distributed as it would be if partnerships with a limited responsibility were allowed. That by the present law the increase or productiveness of national capital is retarded or diminished. That much additional capital, which is now lent on foreign loans, would be employed in the commerce of this country; and that the combination

* The subject, it appears, has long engaged the attention of Mr. F. Baring, who had prepared a sketch of what he conceived should be the principal provisions of a law, authorizing partnerships with limited liability. *See* Appendix, No. 6.

bination of capital and skill would be best obtained by allowing limited responsibility. That laws having the effect of compulsory protection are mischievous; and that many respectable firms would be enabled to obtain advances of capital on terms less disadvantageous than those on which it is sometimes procured from large commercial houses, who on making any advance either stipulate or expect that, in addition to the payment of the highest rate of interest, the borrower shall also purchase a portion of his goods from them,—a mode of dealing rarely favourable to the borrower; and that, in fact, the security to the creditor would often be greater under such a system than it is at present, where the trade is carried on either by means of credit or with borrowed capital.

With regard to this branch of the subject it has not been considered necessary in the present Report to do more than to advert to the leading arguments to be found in the Appendix, for or against the adoption of the system, particularly as it is clear that, where such a diversity of opinion exists, it would not be expedient to recommend the introduction of the measure, at least for the present, and until further information as to the practical operation of the law in other states has been obtained.

The arguments in favour of the introduction of a law similar to that which prevails in France have been stated with great ability by Mr. Professor Austin, in a paper in the Parliamentary History and Review for 1825, from which the preceding account of the French law has been extracted. Some of the witnesses conceive that it would at all events be advantageous to allow persons in this country to become partners, with limited responsibility, in mercantile firms trading in the colonies.

It may, however, be added, that, as regards the copartnerships in this country, which are similar to a limited partnership, namely, the different joint-stock companies which have been established with limited responsibility either by Act of Parliament or charter, it does not appear that the creditors have generally experienced any inconvenience from the responsibility of the shareholders being limited; but it is considered that the credit of such companies is good, and at least equal to other trading firms; notwithstanding that, in the different provisions under which they have hitherto been formed, little care has been taken either to insure that the capital shall be paid up, or that the creditor should have the means of knowing who are the actual shareholders in the company.

Connected with the subject under consideration is one of considerable importance, and to which allusion is made by more than one of the witnesses, namely, the effect of the usury laws, which, in fact, prevent the employment of much capital in trade which would otherwise be embarked therein if the parties were at liberty to receive a rate of interest which might be considered commensurate to the risk of lending capital on the security of the profits of a hazardous speculation. Any inconvenience or loss which might arise from such loans, it is considered, might be left to the parties themselves to guard against. Most of our laws attempting to restrain free dealing in money, and obtaining for it the largest profit by way of interest or return, may be considered to have worked ill, and to have more frequently produced evil than good: the Stock-jobbing Act did not put down stock-jobbing, the Bubble Act did not repress the formation of joint-stock companies, and the usury laws have led to a cumbrous and expensive system adopted for their evasion—the fictitious sale of annuities—the only effect of which has been to drive capital out of the market, and make it

dearer to the borrower. Perhaps not one borrower in a hundred is prevented by the usury laws from borrowing, though, perhaps, five in ten are deterred from lending money on annuity, either from the notion that it is discreditable so to employ money, or by the risk arising from the strictness of the law.

In conclusion, it should be observed, that the two Bills which have been prepared merely relate to the provisions necessary for the registration of joint-stock partnerships, and to the facilitating the granting letters patent to partnership concerns; no attempt has been made to provide for the many objections and difficulties which are generally applicable to the law of partnership, it having been considered that if it should be determined to amend the law as regards these, it would be preferable to do so by a separate enactment.

H. Bellenden Ker.

To the Right Honourable C. P. Thomson,
President of the Board of Trade,
&c. &c. &c.

APPENDIX.

—No. 1.—

Draft Heads of a Bill to amend the Law of Partnership.

1. Draft Heads of a Bill.

Whereas difficulties are experienced in proceedings at law and in equity by and against partnerships, and between the members thereof, where the partners are numerous; for remedy whereof, be it enacted, by the King's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, that from and after the day of next, no partnership shall be entered into or formed by more than thirty persons, unless by deed of partnership or association, or an agreement in writing of that nature; and in such deed or agreement, or in some schedule thereto, there shall be set forth the name or style of the firm, the names or styles of the members of the said partnership, the date of the commencement thereof, the business or purpose for which the said partnership is formed, and the principal, or only place for carrying on such business; and in such deed or agreement there shall also be contained the appointment of two or more officers to sue and be sued on behalf of such partnership, in manner hereinafter mentioned; and that such partnership shall, within three calendar months after the commencement thereof, make or cause to be made a return to the Enrolment Office of the Court of Chancery, containing the name or style of the firm, the business or purpose for which the said partnership is formed, the place, or principal place, for carrying on such business, and the number of members of which the said partnership consists, the names and (except as to bodies politic) the places of abode of all the members thereof, the date of the commencement thereof, and the names and descriptions of the officers appointed by such partnership to sue and be sued on behalf thereof, in manner aforesaid; such return to be made in the form in the schedule (A.) to this Act annexed.

It will be observed that no provision is made for the registry of the whole deed; but the provision merely directs that the partnership, to be legal, shall be formed in writing, and that such writing shall specify the certain essential points above noticed. It perhaps would be more effectual if the partnership were required to register the whole deed, so that any one dealing with the company might, on search, ascertain the provisions under which the affairs of the company were carried on. It is possible, however, it may be considered inexpedient to compel any further disclosure of the affairs of the partnership than is attained by the above enactments.

And be it further enacted, that during the continuance of any such partnership, after it shall have been so registered, no change shall be made in the name or style thereof; and if the principal or only place for carrying on the business of the said partnership shall be changed, the said partnership shall, within three calendar months after such change, make or cause to be made a return to the said office as aforesaid of such change, in the form in schedule (B.) to this Act annexed.

This clause is added to prevent the confusion in the registry, and difficulty of identity, if companies are enabled to alter the name of the firm, or the nature of the business for which the partnership was originally formed. It is conceived that they may be allowed, without inconvenience, to change the principal place of business, if in that case they register such change.

And be it further enacted, that in case any person shall cease to be a member of such partnership (except by means of the transfer by deed or writing of any shares therein), or in case of the addition of any person thereto (except by means of the transfer of any shares as aforesaid), or of the change of the name of any member thereof by marriage or otherwise, the said partnership shall, within three calendar months after information shall be received by the said partnership of any person so ceasing as aforesaid, or of such change or addition as aforesaid, make or cause to be made a return to the said office as aforesaid, containing the names and places of abode of all persons having ceased to be members thereof (except as aforesaid), and the names and places of abode of all persons having become members thereof (except as aforesaid), and specifying any change in the name of any member thereof by marriage or otherwise; such return to be made in one of the forms in the schedule (C.) to this Act annexed, as the case may be.

And be it further enacted, that on the transfer by deed or writing of any share in any such partnership as aforesaid, notice in writing, specifying the date of such transfer, together with the name and (except in the case of a body politic) the place of abode of the person by whom or on whose behalf, and of the name and (except as aforesaid) place of abode of the person to whom such transfer is made, shall be given to the said partnership, by leaving the transfer or some note or memorandum thereof, signed by both parties, at the principal or only office of the said partnership.

And be it further enacted, that in case of the transfer of any share in such partnership, the said partnership shall, within three calendar months after receiving such notice as aforesaid of such transfer, make or cause to be made a return to the said office as aforesaid, containing the date of such transfer, the name and (except in the case of a body politic) place of abode of the person by whom or on whose behalf such transfer is made, and of the

the person to whom such transfer is made, and the date of such transfer, in the form in schedule (D.) to this Act annexed. And such partnership is hereby required, on the request in writing of either of the parties, forthwith to make such return accordingly.

1. Draft Heads of a Bill.

As the shareholder making a transfer will continue liable as a partner until his transfer is registered, it has not been thought necessary to impose any penalty on the parties omitting to give notice of any transfer.

And be it further enacted, that in case of the death or resignation or removal of any officer appointed to sue and be sued on behalf of such partnership, the said partnership shall forthwith appoint in his stead another officer to sue and be sued on behalf of such partnership; and the said partnership shall, within three calendar months after the death, resignation or removal of such officer as aforesaid, make or cause to be made a return to the said office as aforesaid, containing as well the name and description of the person who has ceased to be such officer, in manner aforesaid, and the name and description of the officer who has been appointed to sue and be sued on behalf of such partnership; such return to be made in the form in schedule (E.) to this Act annexed.

And be it further enacted, that all returns to be made in manner aforesaid shall be signed by one of such officers, and shall be verified by a declaration of such officer made pursuant to the provisions of the statute of the fifth year of His present Majesty's reign, intituled, &c., except that if there shall be no such officer, or such officer shall refuse to act, then such return shall be signed and verified as aforesaid by some member of the said partnership.

And be it further enacted, that any return to be made in manner aforesaid of the name or place of abode of any original member of such partnership, or of any person to or in whom any share in such partnership shall be transferred or become vested, shall not be rendered invalid for the purposes of this Act by any error or omission in the same, if the said partnership shall, within one calendar month after information of such error or omission shall be received by such partnership, cause a correct return to be made to the said office as aforesaid, in the form in schedule (F.) to this Act annexed: provided always, that this clause shall not invalidate or prejudice any intermediate transaction whatsoever which shall have *bonâ fide* taken place or proceeded upon the faith of such erroneous or defective return, nor shall the benefit of this clause extend to any error or omission which shall be fraudulent.

This clause is added to prevent an accidental error in the names or description of a partner making the partnership void, under the operation of the subsequent clause. It is conceived that it is very improbable any error will arise (except wilful error) in the making the other returns required, which are very simple. It will be observed, that in order to ensure the working of the measure, one of two courses must be adopted; viz. either to inflict a penalty on the company or the shareholders who do not comply with the provisions of the Act, or to declare that on noncompliance the company shall be illegal, and shall not have the right to sue, &c. The latter course has been considered most effectual; and as the returns to be made are simple, and as it is not made compulsory on the company to ascertain what changes, &c., take place in the names of the partners, &c., but only to make the return after notice, it is not probable that this provision will be considered as too strict.

And be it further enacted, that all such returns as hereinbefore are mentioned shall be registered by the clerks of enrolments in Chancery, or their deputy, in books to be kept by them for that purpose, and that an alphabetical index shall be kept of the names of such firms, with references to such returns, and that there shall be paid for the registering of each return a fee of and no more; and that any person shall be at liberty to inspect such books and index, and that there shall be paid for each inspection a fee of and no more; and that any person shall be at liberty to require a copy of any such return, to be certified by the said clerks or their deputy, and that there shall be paid for such copy and certificate a fee of and no more; and the day of the registration of every return to be made in pursuance of this Act shall be written on such return by the said clerks or their deputy.

And be it further enacted, that a copy so certified as aforesaid of such return, including the date to be marked on such return, shall be received in evidence in all proceedings, whether civil or criminal, and shall also be received as evidence of the day of the registering thereof.

No clause has been added making it imperative on a joint-stock company to keep at the principal place of business an authentic copy of the returns, which parties might search on the same terms as the registry.

It is possible, however, that in cases where the trade is carried on far from London, this might be considered as convenient, as affording parties the means of ascertaining the names, &c. of the shareholders and officers, without directing a search to be made in London.

And be it further enacted, that the Lord Chancellor, Lord Keeper, or First Lord Commissioner of the Great Seal, and the Master of the Rolls for the time being, may jointly make such orders and directions as to the mode of keeping the said register of the returns to be made in pursuance of this Act, and making the index thereof, and of any other matters incidental thereto, as they may from time to time think fit.

1. Draft Heads of a Bill.

It is considered that this power is preferable to encumbering the Bill with minute provisions as to how the index is to be kept; and, moreover, it may be advisable that there should be a power to alter the regulations as to the mode of arranging the index, according to the greater or lesser number of partnerships which may comply with the provisions of the Act.

And be it enacted, that no person becoming a member of any such partnership, by the transfer of any share therein or otherwise, shall be entitled to sue for or recover any share of the profits thereof, unless and until a return of the transfer or other fact whereby he shall so become a member, shall be registered pursuant to the provisions hereinbefore contained.

And be it further enacted, that any person ceasing to be a member of any such partnership, whether by the transfer of any share therein, or by death or otherwise, shall be considered for all purposes as continuing a member of such partnership until a return of the transfer or other fact whereby he shall have so ceased to be a member, shall be registered pursuant to the provisions hereinbefore contained.

Without this clause, a partner on the transfer of his share would cease to be liable to the new engagements of the firm. The continuing his liability till after registry of the transfer, will have the effect of insuring care in the registry of the transfer, and of preventing the creditor from being without notice who is to be considered liable for the whole shares. In the Bankers' Act, parties having registered their transfers cease to be liable at the end of three years from the registry thereof. No provision of this nature has been added, as there does not appear to be any ground for altering the law of partnership in favour of partners in a joint-stock company registering under the provisions of this Bill. As the Bill is framed, the liabilities of the parties remain the same as they would be under the existing law. If, however, any alteration is proposed, it should be made general, and extend to all existing companies, and to all those hereafter to be formed under any Act or charter. It has been suggested in the preceding report to afford facilities to the transfer of shares; no clause for this purpose has been added, as if that measure is adopted, it should be made generally applicable to all joint-stock companies, not merely to those formed under this Act.

And be it further enacted, that all suits and proceedings, whether at law or in equity, or in bankruptcy or sequestration, as well in Great Britain and Ireland as in the colonies and dependencies thereof, by or on behalf of such partnership, or any person or persons as trustee or trustees for such partnership against any person or persons, whether bodies politic or others, and whether members or not of such partnership, shall be commenced and prosecuted in the name of one of the two officers for the time being to be appointed to sue and be sued on behalf of such partnership, and registered in pursuance of the directions for such appointment and registration respectively hereinbefore contained; and that all suits and proceedings, whether at law or in equity, by or on behalf of any person or persons, whether bodies politic or others, and whether or not members of such partnership, against such partnership, shall be commenced and prosecuted against one of such officers, or if there shall be no such officer for the time being, then against any member of such partnership; provided nevertheless, that nothing herein contained shall prevent the plaintiff from joining any member of such partnership with such officer as a defendant in equity, for the purpose of discovery, or in case of fraud.

And be it further enacted, that all indictments and other criminal proceedings, as well in Great Britain and Ireland as in the colonies and dependencies thereof, by or on behalf of such partnership, or of any person or persons as trustee or trustees for such partnership, against any person or persons whomsoever, whether bodies politic or others, and whether members or not of such partnership, shall be preferred or commenced and prosecuted in the name of one of such officers.

And be it further enacted, that no action, suit or proceeding, whether civil or criminal, commenced either by or against such partnership aforesaid, shall be abated or prejudiced by the death, or by any act of such officer or person, or by the resignation or removal of such officer, either before or after the commencement of such action suit or proceeding, or by any change in the members of such partnership by the transfer of shares or otherwise; but that the same shall be continued in the name of such officer or member, as the case may be, notwithstanding such death, or act, or such resignation, removal or act, and notwithstanding such change in the members of such partnership.

And be it further enacted, that in all such actions, suits and proceedings, whether civil or criminal, the evidence of such officer as aforesaid, or of any member of such partnership, shall be admissible in the like manner as if such officer or member were not an officer or member of such partnership.

And be it further enacted, that all judgments, decrees, interlocutors or orders, obtained in any such actions, suits or other proceedings as aforesaid against such officer or member in manner aforesaid, whether such officer or member respectively be party to such actions, suits or proceedings as plaintiff, pursuer, petitioner or defendant or defender, shall have the same effect against the property and effects of such partnership, and against the persons, property and effects of the individual existing or former members thereof respectively, as if such judgments, decrees, interlocutors or orders had been obtained against such partnership in suits or proceedings to which all the persons liable as existing or former members

members of such partnership had been parties, and that execution or diligence, executions or diligences, shall be issued thereon accordingly.

1. Draft Heads of a Bill.

In any general revision of the law, it perhaps would be advisable to make it imperative on the creditor first to go on the partnership property, and then against the existing shareholders—then against the parties at the time the cause was commenced,—and lastly, against all the parties at the time the cause of action arose, or who, as having been partners, would be liable. Provisions of this kind would require much consideration, and would be very complex if adopted. It would be proper that the measure should be general, and it would be also advisable to adopt a general measure as regards contribution between the partners when an execution has issued against any one particular partner, and he has been compelled to satisfy more than his share of the debt. This might be done by allowing the partner on the foot of the judgment obtained against the partnership to take out execution against all other partners for the amount of the contribution to which they should be liable. This has been suggested in the preceding report.

And be it further enacted, that the bankruptcy, insolvency or stopping payment of any officer or member of the said partnership, in his individual capacity, shall not be construed to be the bankruptcy, insolvency or stopping payment of such partnership; and that the property and effects of such partnership, and the persons, property and effects of the individual members, or other individual members thereof, as the case may be, shall, notwithstanding such bankruptcy, insolvency or stopping payment, be liable to execution or diligence in the same manner as if such bankruptcy, insolvency or stopping payment had not taken place.

And be it further enacted, that in all cases wherein it may be necessary for any person to serve any summons, demand or notice, or any suit or other proceeding at law or in equity, or otherwise, upon the said partnership, service thereof respectively on one of the officers for the time being appointed to sue and be sued on behalf of the said partnership, or by leaving the same at the principal or only place of business for the time being of the said company, or in case any such officer or any such place of business shall not be found or known, then service thereof on an agent employed by the said partnership, or by leaving the same at the usual place of abode of such agent, shall be deemed good and sufficient service of the same respectively on the said partnership.

And be it further enacted, that in all cases wherein it may be necessary for the said partnership to give any summons, demand or notice of any kind whatsoever, to any person or corporation, under the provisions or directions contained in this Act, such summons, demand or notice may be given in writing, signed by one of the officers for the time being appointed to sue and be sued, or the attorney or solicitor for the time being of the said partnership.

And be it further enacted, that in case of the determination of such partnership, such partnership shall nevertheless be considered as subsisting, and to be in all respects subject to the provisions of this Act, so long and so far as any matters relating to such partnership shall remain unsettled, and to the end and intent that such partnership may be sued and sue under the provisions of this Act in respect of all matters relating to such partnership.

This clause is added to prevent the difficulty which would arise as to the getting in and distributing the property of the partnership, and affording facilities to creditors to sue after the dissolution of the partnership. No special provisions have been added as to the facilitating the vesting and transfer of trust property belonging to the partnership, as if such measure is adopted, it should be made to extend to all partnerships.

And be it further enacted, that any partnership commenced previously to the commencement of this Act, consisting of any number of members, on complying with the provisions of this Act as to the returns hereby required to be made (except as to the time within which such return is required to be made from the commencement of such partnership), shall be subject in all respects to the provisions hereof, in the same manner as if such partnership had been commenced subsequently to the commencement of this Act.

This and the next clause will enable any existing partnership, whether consisting of more or less than thirty partners, and any future partnership of less than thirty partners, to avail themselves of the provisions of this Act. It may, however, be advisable to consider whether it is not expedient to make it compulsory on all partnerships, not formed by Act or charter, now existing, where there are more than thirty partners, to register within some given period, so as to enable them to sue and be sued, &c.

And be it further enacted, that any partnership commenced after the commencement of this Act, although the same may consist of less than thirty members, on complying with the provisions of this Act as to the returns hereby required to be made, shall be subject in all respects to the provisions hereof, in the same manner as if such partnership had consisted of more than thirty members.

1. Draft Heads of a Bill.

And be it further enacted, that all partnerships consisting of more than thirty members commenced after the commencement of this Act, not complying with the provisions thereof, as to the several matters and things hereby directed to be done from time to time, shall be deemed illegal, and such partnership, and the members and officers thereof, shall be incapable of bringing any action or suit in respect of any matter relating to such partnership, but such partnerships and the members and officers thereof shall nevertheless be liable to all actions and suits, executions and diligences, in respect of all matters relating to such partnership, in the same manner as if such partnership had not been illegal.

Though the next clause allows partnerships who have failed, or from accident omitted to register, to remove their disabilities by a subsequent compliance with the provisions of this Act, it is conceived that in order to insure an effectual compliance with their provisions, it is necessary to declare the acts of all partnerships not complying illegal. A mere penalty on noncompliance would not, it is conceived, sufficiently insure due vigilance by the parties.

Provided nevertheless, that any partnership consisting of more than 30 members, commenced after the commencement of this Act, not complying with the provisions of this Act as to the returns hereby required to be made, within the time hereby required for making such returns, but which shall at any time comply with such provisions (except as to the time within which such returns are required to be made), shall from the time of such compliance become entitled in all respects to the benefit of this Act as from the time of such compliance, and shall be subject in all respects to the provisions of it, in the same manner as if such partnership had complied with such provisions within the time hereby required for making such returns, so far as regards all contracts and acts done after such compliance; provided nevertheless, that this Act shall not extend to partnerships in banking, nor to any partnership the members whereof are incorporated by charter or otherwise, nor to any company to which any privilege is or shall be granted by letters patent, nor to any part-ownership in any ship or vessel, nor to any constructive partnership, nor to distinct partnerships joining in a single adventure, nor to any partnership formed for less than a year.

And be it further enacted, that all partnerships subject to the provisions of this Act, shall insert in their style or firm the word "registered."

And be it further enacted, that this Act shall commence and take effect from and after the day of next.

SCHEDULES to which this ACT refers.

SCHEDULE (A.)

RETURN made pursuant to Statute WILL. IV.

Name of Firm.	Business or Purpose.	Place [or, principal Place, if more than one] of Business.	Date of Commencement.

[*Number of Members.*]

[*Names and Places of Abode of all the Members.*]

[*Name and Description of the Officers appointed to sue and be sued on behalf of the Partnership.*]

I, (one of the above-named officers), do solemnly and sincerely declare that the above is a true return; and I make this solemn declaration conscientiously believing the same to be true, and by virtue of the provisions of an Act made and passed in the fifth year of the reign of His present Majesty, intituled, "An Act," &c.

Dated this day of 18 .

[*Jurat.*] [*Signature.*]

SCHEDULE (B.)

RETURN made pursuant to Statute WILL. IV.

CHANGE OF PLACE OF BUSINESS.

Name of Firm.	Business or Purpose.	Former Place [or, principal Place, if more than one] of Business.	Present Place [or, principal Place] of Business.

I, [*&c. as before.*]

[*Date.*]

[ ]

[*Signature.*]

SCHEDULE (C.)

RETURN made pursuant to Statute WILL. IV.

CHANGE OF MEMBERS.

Name of Firm.	Business or Purpose.	Place [or, Principal Place, if more than one] of Business.

[*Names and Places of Abode of all Persons having ceased to be Members (except by Transfer of Shares) since the last Return. Dated the day of .*]

[*Names and Places of Abode of all Persons who have become Members (except by Transfer of Shares) since the last Return. Dated the day of .*]

[*Former Names and Places of Abode of Persons whose Names have been changed.*]

[*Present Names and Places of Abode of Persons whose Names have been changed.*]

I, [*&c. as before.*]

[*Date.*]

[ ]

[*Signature.*]

1. Draft Heads of a Bill.

SCHEDULE (D.)

RETURN made pursuant to Statute WILL. IV.

TRANSFER OF SHARES.

Name of Firm.	Business or Purpose.	Place [or, Principal Place, if more than one] of Business.

Name and Place of Abode of Person by whom Transfer is made.	Name and Place of Abode of Person to whom Transfer is made.	Number of Shares.	Date of Transfer.

I, [*&c. as before.*]

[*Date.*]

[ ] [*Signature.*]

SCHEDULE (E.)

RETURN made pursuant to Statute WILL. IV.

CHANGE OF OFFICER.

Name of Firm.	Business or Purpose.	Place [or, principal Place, if more than one] of Business.

[*Name and Description of the Person who has ceased to be an Officer to sue and be sued on behalf of the Partnership since the last Return. Dated .*]

[*Name and Description of the Officer appointed to sue and be sued on behalf of the Partnership since the last Return. Dated .*]

I am, [*&c. as before.*]

[*Date.*] [*Signature.*]

SCHEDULE (F.)

RETURN made pursuant to Statute WILL IV.

CORRECTED RETURN.

[*Copy of former incorrect Return.*]

(Copy.)

AMENDED RETURN, with correct Names and Descriptions.

[*In such of the preceding Forms as are applicable to the case, under the Provisions of the foregoing Act.*]

[*Corrected Return.*]

— No. 2. —

Communication from *Thomas Tooke*, Esq.

2. Communication from Thomas Tooke, Esq.

1. The difficulties of suing and being sued, and of partners suing *inter se*, in the case of numerous partnerships, and especially of joint stock companies, constitute doubtless a serious evil. Of the remedy proposed I approve*; and as the condition of the privilege of being entitled to sue and to be sued by a person designated, the prescribed formalities may be made imperative; but I am doubtful whether 15, as suggested in the text, is not too low a number to come in all cases, without inconvenience, under such a compulsory regulation. I can readily conceive cases in which private partnerships might extend to 15 individuals, to whom the inconvenience of the regulation might more than compensate for any benefit from the privilege conferred. I would suggest, therefore, that 20 or 25 should be the minimum for making the formalities imperative, while between that number, and as low as 10, they might be permissive, as the condition of the privilege claimed.

2. With reference to the settlement of partnership disputes, I think that the law may be so far advantageously altered as to make an agreement for reference to arbitration, when inserted in the articles, imperative, in case of dispute, and binding without appeal; but where no such agreement is inserted in the articles, the court to be empowered, as suggested, on summary application, to refer all matters in dispute to some persons to be appointed in the nature of official arbitrators.

3. I quite concur in the proposed removal of doubts as to the liabilities attaching to agents or clerks having an interest, however small, in the profits, by allowing compensation to be made in that form for services, where the party has no capital, no right of interference in the management, and does not hold himself out as a partner.

4. Upon the question of the expediency of introducing the law of *commandite* into this country I have great doubts, and the leaning of my opinion is on the whole against it. If the object in view by such a measure were to limit the responsibility of joint stock companies in undertakings which admit of being conducted by individuals or by ordinary partnerships it would be clearly objectionable, inasmuch as according to all recorded observation, public companies are rarely, if ever, so carefully, economically and skilfully conducted as private establishments. But the object of the proposed introduction of the law of commandite is stated to be that of encouraging the bringing of real capital into private trade. Here it may be asked at the outset, is such encouragement wanting? In France, which is often cited as an example of the favourable working of the system, the spirit of commercial enterprise being comparatively languid, the security thus held out against more than a strictly limited loss, might be necessary to induce persons possessed of capital to venture any part of it in trade. But in this country, where commercial enterprise appears to be on the full stretch in every accessible branch of industry, and where an abundance, I should almost say an exuberance, of capital presents itself as being ready to embark in any enterprise that holds out a specious prospect of gain, the example of France does not apply. No encouragement seems here wanting to bring capital into trade. The incentives already existing appear to be amply sufficient for the purpose, and the tendency is rather to overtrading than to the opposite extreme. In this view, therefore, the proposed alteration of the law would be at least a work of supererogation. It may be argued, however, that it is a great hardship in cases where the friends or relations of an individual (a deserving young man, for instance) might be willing to embark a certain sum in trade, under his management, and to risk the whole amount so embarked in the result of the business, but not more, should be precluded from so doing by the law as it stands, which makes their whole property liable if the concern should fail. The cases, I suspect, would be found to be very rare, in which a person having the character and connection here supposed would not be able to make arrangements consistent with the existing law for obtaining the amount of capital and credit requisite for carrying on the business in contemplation. And it would scarcely, I imagine, be worth while to alter the most important principle of the law of partnership merely to meet such supposed cases. But if the law of *commandite* were introduced at all, it does not appear very clearly why or how it should be so confined as to apply only to private establishments. A limitation of the number of contributors, or of the amount contributed, would be purely arbitrary and irreconcileable with any recognised principle. It would have some of the worst features of officious regulation. If an establishment consisting of three, four or five sleeping partners under one manager were to be invested with this immunity, by what consistent reasoning could it be refused to an establishment in the same line of business consisting of twice or ten times that number of partners. Suppose, for instance, that in the case of the China trade, the commandite were granted to a small mercantile house, on what ground could it be withheld from a larger, and in what would the larger differ essentially from a public

* *Viz.* the provisions of the proposed Bill.

2. Communication from Thomas Tooke, Esq.

public joint stock company? I mention the China trade because, when it was first thrown open, it was in contemplation to form a very large company of the nature of a joint stock one, with a view to that trade, and if a limited liability could have been obtained, I have no doubt that it would have been carried into effect; but nobody at this time of day can doubt that the trade is better conducted without such a company. If, however, it were attempted to make the distinction, and to draw an arbitrary line between small and large establishments, confining the immunity to partnerships small in numbers or amount, guarded as the privilege must be in order to prevent abuse by strict regulations, it is possible that few would submit to the requisite formalities, and if so, a great alteration of a salutary law would be effected for a very inadequate purpose. I have moreover a strong impression, in which I have been confirmed by the opinion of such of my mercantile friends as I have conversed with on the subject, that judging by analogy, commandite establishments, even in private trade, would not generally be so well conducted as ordinary partnerships.

5. There seems to prevail, among those who incline to the introduction of the commandite system, a vague notion that something like a right exists, on the part of individuals, to circumscribe their liability, as the condition of their embarking a certain sum in trade; and that it is only by the special interference of the law of partnership that they are prevented from exercising that right; that the law is an interference with what otherwise would be the free, and probably, therefore, the best direction of capital in trade; and that the permission to invest in *commandite* is consequently only the removal of an impolitic restriction. I am not sure that I have heard the doctrine broached in these very terms; but the arguments commonly used seem to imply it. On the slightest reflection, however, it must be obvious that the commandite is a privilege, and has not the shadow of foundation as a natural right. The general, if not the universal, rule of commercial transaction is, that the individual is liable, to the full extent of his means, for the engagements entered into by himself, or on his behalf, or jointly with others, and it is only by the interposition of a special law that he can be shielded from the more general one of being answerable, in all cases, by the whole of his property, and, in some cases, by his person, for such engagements. This interposition, then, most assuredly must be considered as conferring a privilege. And, if I understand the question rightly, it is whether such privilege is to be confined as heretofore, or is to be granted generally for purposes of private trade to any applicants, within certain limits of numbers and amount, upon their complying with the prescribed forms of registration, &c. On the latter supposition, what would be the consequence? A person, possessed of certain property, being desirous of increasing his income beyond mere interest of money, by embarking a given sum in trade, without risking the remainder of his fortune, which would be at stake if he employed it himself, or by a clerk or agent, would only have to invest the manager of it with the character of a partner in *commandite*, in order to have the benefit of all the chances in his favour which might attend a hazardous undertaking (involving transactions on credit), while, if all the adverse chances should occur, so as to entail losses to the amount of twice or three times the capital (no uncommon occurrence in trade), he would be accountable only for the sum he had subscribed. This mode of business holds out such advantages over a common partnership, that unless the formalities prescribed should prove to be too troublesome to be generally complied with, it would be extensively acted upon, and might gradually supersede the latter mode for all establishments trading on a capital within the prescribed limits. It is possible that the advocates for the measure might convert this view of the probable tendency of it into an argument in favour of it, inasmuch as the general resort to that mode might lead to the inference that, being preferable to individuals, it would be likewise so for the public. But such an inference involves a fallacy, by leaving out of consideration that the privilege would operate as a distinct inducement to individuals for the preference of a mode of business which in its tendency might be less advantageous to the general interests of the trade than that which it superseded. The privilege might operate in the way of a premium sufficient to induce a use of the inferior, instead of the better instrument, for carrying on the trade of the country.

6. I am inclined, therefore, to think that the privilege should be confined, as heretofore, to special cases, in which it might be satisfactorily shown that an undertaking, desirable in a public point of view, could not be carried into effect without limiting the responsibility of subscribers. Canals, docks, bridges, railways, and other great undertakings, partaking of the nature of public works, are understood to come within this description. In the case of banking companies, the only tenable plea for limited responsibility would be on the supposition of its being considered as a measure of public policy to have a bank or banks formed with a larger amount of paid-up capital than would find subscribers with unlimited liability. There are some branches of trade in which the subject of investment is in itself so definite as consequently to limit the liability of the persons investing. This is the case with shares in shipping, which, unless under circumstances of very improbable occurrence, do not entail any risk beyond the sum invested. Partnerships in public coaches may possibly admit of being equally defined. Shares also in patents, and in specific adventures and operations. In all such cases, every facility ought to be afforded by the law for enabling parties to bring proof, when required, of the definite nature of the concern.

— No. 3. —

COMMUNICATION from *George Warde Norman*, Esq., in answer to certain Questions relating to the Law of Partnership.

3. Communication from G. W. Norman, Esq.

I THINK partners should be allowed to sue each other, without necessarily putting an end to the partnership, and that the courts should enforce an agreement in the partnership deed for referring disputes to arbitration; that they will not now do so, appears to me one of the flagrant instances afforded by our legislation of a preference to the interest of the profession over that of the public.

I am also of opinion that an easy mode should exist for a joint stock company to obtain the permission of nominating a person to sue and be sued; in fact, I go farther; I think that, for the sake of the public, no joint stock company ought to exist without some such regularly responsible officer. The registration of deeds of partnership would also be very useful, and should extend to all associations, which, from the number of the partners or any other distinctive marks that might be selected, could be excluded from strictly private partnerships. This regulation exists I believe already in most countries. I have no apprehension that the measure in question could produce an improper spirit of speculation; if from the misdirection of public opinion or ignorance such an effect should occur to a certain extent in the first instance, it would be speedily checked, for the result would be to afford security against imprudence and fraud, and not to promote them.

I believe there is a deficiency in the existing law to which you have not alluded, viz., the difficulty in the way of a retiring partner or a dissolving house which may be desirous of paying debts and getting rid of liabilities. I am told that, in the case of a banking-house, which has received deposits, and in consequence of deaths, change of residence, &c., is ignorant of the domicile of its creditors or their representatives, this is now almost impossible. Why, after a notice in the Gazette, and a proper interval of time, should not the sums unclaimed be paid over to some public board, which should hold the money for those entitled to it? this board, to be called the Board of Commerce, or, Tribunal of Commerce, might be made useful in many ways beyond the sphere of your inquiry, such as settling questions of mercantile law and usage, now so pitiably mangled by the courts; and might supervise the deeds of settlement of joint stock companies, and disallow them under certain specified circumstances, while its fiat should carry the permission of suing and being sued, and sanction the collective designations; of course it would not be called upon to pronounce as to their probable chance of profit, but simply as to their having conformed to the law, and not being fraudulent.

I now proceed to make a few observations on the advisability of allowing partnerships "en commandite." Upon this point I am disposed to take the affirmative side. Indeed I should do so without hesitation, was I not aware of the danger in such cases of relying on a train of *à priori* reasoning, wherein the action of disturbing causes may escape observation.

The ordinary and strongest objections to partnerships with limited responsibility are:

1. That they would give rise to fraud.
2. That they would lead to overtrading.
3. That they are not at any rate required in this country, where capital is readily found for every profitable undertaking, and credit for all who deserve it.

With respect to the first, with publicity of the deed of partnership, non-interference on the part of the "commanditaire" in the management of the business, and other regulations, the apprehension that great frauds would be practised is, I think, groundless. Why is it to be assumed that the public, after a little practice, would not be able to form a proper estimate of the degree of confidence that the firm A. & Co. ought to receive from the known fact that B. had embarked 10,000*l.* in the house. Surely the influence of this latter fact could at any rate be better appreciated than the degree of credit properly belonging to A. & Co. alone, supposing the original firm to consist of an ordinary partnership, the amount of whose capital it would be impossible for the public to ascertain, except from the ordinary empirical signs which we know are so frequently fallacious. But it will be said that B. will only pretend to advance the 10,000*l.*, or that having advanced it he will withdraw it. Any danger of this kind might, I think, be obviated to a considerable degree, by throwing upon him the burthen of proving that the stipulations of the registered deed had been strictly fulfilled by him in this respect; he might of course be allowed to diminish his interest in the concern, but only upon condition that the alteration was made public and a sufficient time allowed for old engagements to run off. As things now are, the exact capital of a house can never be known; even a probable estimate of its amount can rarely be made, while the public would be enabled to ascertain, with at least tolerable accuracy (allowing something for fraud), a portion of that possessed by a house which included a "commanditaire." The greatest risk of deception would occur, when B., supposed to be rich, but not being really so, pretended to advance 10,000*l.*, but really advanced 5,000*l.* or nothing; legal punishments would of course be provided for such an offence, but I do not think the danger of it greater than that which now exists in all cases without any liability to punishment on parties who perhaps tacitly profess to be richer than they are.

It is difficult to estimate the force of the second objection; my own opinion is, that the evil arising from the impulse given to overtrading would not be great. Of this point, we have, in England, no experience to guide us, and at best can only form a probable guess.

3. Communication from G. W. Norman, Esq.

Much might be learnt in France; and I should be rather surprised if there, ceteris paribus, "Societés en commandite" were found habitually more disposed to stretch their capitals and engage in hazardous speculations than "Societés en nom collectif." On the whole, I have great confidence in the good sense of the great bulk of mankind, and believe that they will not voluntarily pursue a ruinous system of trade. There is much overtrading and excitement now; there would be much with the proposed change, but I do not believe that it would be materially augmented.

Under the third head, I think, the objections assume what they cannot possibly prove, and what I believe to be unfounded in fact. It is true, that in London and other of our large and wealthy cities, there is little appearance of want of means among those deserving credit or of capital for any useful undertaking; still, I apprehend, that even in them, capital is not distributed and employed so beneficially as it would be, if partnerships with limited responsibility were authorized by law, and in smaller places I am perfectly sure this state of things exists; in my immediate neighbourhood, I could point out many tradesmen, honest, respectable men, with good connexions, who suffer greatly from want of capital, which they would probably obtain under an altered system; and farther from the metropolis the evil must be much greater. It must be remarked, that instances in which poor men of talent and character obtain pecuniary assistance from the wealthy, naturally excite attention, while instances in which they fail to obtain it, are more easily overlooked.

Looking at the matter in a general point of view, I am persuaded that the mischief alluded to above must exist. For any commercial enterprize, two distinct capitals must be employed to insure the greatest chance of success, a material capital and an immaterial capital, the latter consisting of knowledge, experience, frugality, &c. &c. Now, these will be more generally found separated than united; the possessor of the former, from that very circumstance (unless perhaps he has acquired it himself), is less likely than a poorer man would be to possess the latter. He may indeed lend his money to the man endowed with the larger immaterial capital, but with the usury laws staring him in the face he will often be prevented from doing so, because he cannot obtain a rate of interest equivalent to the risk. An abolition of the usury laws would go far to replace to us the advantages of partnerships *en commandite*, still I do not think that the adoption of the former measure would render the latter inexpedient. Without it I think that the national capital will never on the whole, both material and immaterial, be so usefully and beneficially distributed and employed as with it.

In conclusion, I must observe, that had I to legislate on this subject, I should look narrowly to the experience of foreign countries, France, Italy, Germany, and America; and if I found that experience favorable I should not hesitate to act in conformity to it; notwithstanding any supposed difference in our situation which might appear to render it inapplicable here, unless the want of parallelism could be clearly and distinctly shown. The reasons which induce me to think that limited partnerships would be useful in this country, appear to me to apply more strongly to the colonies.

— No. 4. —

Communication from *Samuel Jones Loyd*, Esq.

4. Communication from Samuel Jones Loyd, Esq.

The present state of the law of partnership in this country is very imperfect, and practical inconveniences frequently arise in consequence.

I can mention the following as having come within my own experience and observation:

1. The difficulty of ascertaining who really are the partners in a concern.
2. The difficulty of ascertaining their *full* names for the purpose of legal procedure.
3. The inconvenience of setting forth in legal proceedings the full names of all the partners in one's own concern.
4. The injury and injustice which not unfrequently arise from the fact that securities given to a concern or firm are liable to be vitiated by a change of one of the partners of the concern or firm, such change producing no real alteration in the character of the concern.

For these evils the simple and obvious remedy seems to be, a system by which all concerns may be enabled to register the *firm* under which the concern is to be conducted, and the names of the persons who are partners in that concern. This being done, a power should be granted of instituting legal proceedings by and against the concern under the firm as registered, and all responsibilities connected with the concern should be made to fall upon the parties who are registered as partners.

The principle of the system, whatever may be the details of the arrangement, should be that of securing to the public an easy and certain means of ascertaining who are the partners in a concern, and of affording every facility for the institution of legal proceedings for the enforcement of rights both by and against such parties.

I see no reason for placing any restraint upon the number of partners in a concern. The law should treat large and small copartneries in the same manner, and make no difference in the facilities which it grants to them. In this, as in most matters, the public I conceive is the best guardian of its own interests. Each individual should be left to exercise a free and unbiassed judgment as to the nature or extent of the partnership which it is prudent for him to trust, or to unite himself with.

In

4. Communication from Samuel Jones Loyd, Esq.

In those cases in which the partnership is very numerous, and where, therefore, changes in the partnership may be expected to be frequent, some difficulties will undoubtedly arise. The necessity of guarding against a fraudulent withdrawal from responsibility, or such multiplied changes of the partners as should totally destroy the character of steady responsibility in the concern, may render it expedient to put some restraint upon the smallness of the amount of the shares, upon the facility of transferring them, or upon the immediate connection of transfer of shares and termination of responsibility.

Of the law as it regulates the rights of partners amongst each other, I can give no opinion. Cases of litigation amongst partners have very seldom come under my observation, and I have no experience which is calculated to throw light upon this branch of this subject.

Of the law which regulates the process by which parties retiring from business may be enabled to divest themselves of their responsibilities, I am also very imperfectly informed, and I have no personal experience of its practical operation. It is, however, within my knowledge that, amongst a considerable number of reflecting persons engaged in business, there exists an impression that the law creates an undue difficulty in this respect, amounting in some cases almost to an impossibility: but I will not venture upon this branch of the subject to do more than draw attention to the point which I have suggested.

The next branch of the law is that which regulates the extent of responsibility which attaches to partners; a branch of the subject in which the law in England differs, I believe, from the law in most other countries; with us unlimited responsibility is the rule, from which the exceptions are comparatively very few; in other countries the principle of limited responsibility prevails under various forms, but principally under that of commandite partnerships.

Is it expedient that our law should be changed in this respect, and the principle of commandite partnership be introduced into our commercial system?

1. The introduction of the principle of commandite partnership will be a very important and extensive change in the existing mercantile law of this country; the consequence of such changes must necessarily be a considerable derangement of the course of procedure, and the general views and habits which have been long established amongst the trading communities; and beyond this, from so great a change, other consequences must be expected to arise, which it is impossible distinctly to portray before hand.

2. The commandite principle seems to involve something very nearly approaching to injustice; inasmuch as in the case of insolvency of a concern it tends to remove a portion of the loss, which must be borne by some party, from those who have voluntarily engaged in the concern, who have had the means of watching and controlling its progress, and who would have been the sole participators in the benefits of its success, for the purpose of throwing it upon those who have had no means of insight into the state of the concern, no power over the management of it, and no share in its advantages. The commandite partners may have embarked a very small share of their property in the concern, and may therefore be very slightly injured by its failure; whilst those to whom it is indebted may be very seriously injured, even to the extent of ruin.

A system which admits of such consequences ought not to be adopted without some strong necessity.

3. The difficulties of guarding against fraud and intricate litigation, under the commandite system, seem to be very great; it would perhaps be bold to declare that they are insuperable; they are, however, such as to form a very serious objection to the system, the exact force and extent of which can only be correctly estimated when some *specific* plan for commandite partnership is under consideration.

A change which is open to these objections ought not to be adopted, unless it can be shown either that under the present system some evil is practically felt of such magnitude as strongly to require its removal, or that the proposed change presents the distinct and well-assured prospect of some important advantage. I am aware only of two grounds upon which the commandite system can be recommended for adoption in this country:

1. That it would tend to facilitate the beneficial employment of capital, and lead to the prosecution of useful profitable undertakings, which are now neglected in consequence of the existing state of the law.

2. That it would afford a good means for the employment of their capital to persons of moderate realised property, who are unwilling to take upon themselves the labour of business, or to risk the whole of their property upon the fate of any one concern.

With regard to the first, I am not aware of any facts from which it can be fairly inferred that the employment of capital is unduly checked, or that undertakings presenting a fair prospect of profit are neglected in consequence of the present state of the law of partnership. My experience certainly leads me to the conclusion, that precaution and prudence with respect to the concerns which are undertaken, and the mode of conducting them, are by no means carried to excess in this country. The abundance of capital and active spirit of enterprize and commercial emulation which exist in England are found to be practically sufficient to secure the prosecution of every undertaking of reasonable promise, even under the restraint which the present state of the law is supposed to place upon the spirit of commercial adventure.

In other countries where either capital is less abundant, as in the United States, or where the spirit of commercial enterprize is either more feeble or less generally prevalent, as in Continental countries of Europe, the case may be different. In those the advantages

4. Communication from Samuel Jones Lyod, Esq.

of the commandite system may be greater, and the objections to it less than in England; and, therefore, it does not follow that because the system works well in those countries it ought to be introduced into the commercial system of this country. In addition to the general principles which affect this question, and the experience derived from foreign countries, we must take into our consideration the particular condition of this country with respect to the extent of its capital, the feeling and spirit which pervade the trading classes of the community, and that extensive and complicated system of habits and course of procedure which have been founded upon, and are closely interwoven with, the present state of the law.

If I am correct in the view which my experience and observation lead me to take, and it be true that under the present law, which makes every man responsible to the whole extent of his property for any concern in which he embarks, there is no undue timidity, no excess of caution, but abundant enterprize and boldness in the trading community, we must next consider what would be the effect in this respect of an alteration in the law, by which parties would be enabled to limit the extent of their liability. In proportion as the consequences of failure are rendered less serious, must we not expect that concerns will be undertaken with a more speculative feeling, and be conducted with less vigilance and sobriety? It seems very important that we should consider well the effect of unlimited responsibility in promoting prudence and vigilance, as well as the tendency which the sense of limited responsibility has to elicit the spirit of gambling.

Upon the whole, I am inclined to think that under the existing law of unlimited responsibility the cases are very few in which undertakings which might be worked with benefit to the public are neglected from want of capital; and for the few cases of this nature which may occur, I think a sufficient remedy would be provided by giving proper facilities for extended partnerships, and by a repeal of those laws (Usury) which prevent parties from lending capital at a rate of interest corresponding to the uncertainty and risk which attach to the concerns in which it is to be employed.

Now with respect to the second recommendation of the commandite system.

The objection to commandite partnership as a means of investment for persons of small realised property appears to be, that it will afford to such persons the high profits of trade, without rendering them at the same time duly sensible that they are also exposing themselves to the risks of trade; and consequently, when those risks terminate in loss, great and unexpected misery will be the consequence to the parties.

But in this country, in the absence of commandite partnership, a substitute for it has been established in the existing system of country banking; and a very serious question arises whether commandite partnership would work more beneficially than the present system of country banking (which I conceive to be to a considerable extent a substitute for commandite partnerships), and to such an extent as to compensate for the inconvenience and risk which must attend the change.

Country banks upon the present system, in every part of the country, receive the deposits of persons who have realised sums of money, from the smallest up to those of considerable magnitude, and who do not choose to avail themselves of those means of investment which the various securities of the country present to them. These deposits, for which they allow a moderate interest, they employ in affording facilities, in agricultural districts to careful and industrious farmers, and in trading districts to clever and enterprising tradesmen, either in the form of discounting their trading bills or of granting them cash credits. By this means the realised capital of the non-industrious is made available to aid the exertions of the active and enterprising who stand in need of capital. The process by which this is effected secures to the capitalist a moderate but steady and certain income, instead of the larger but more precarious profits which he would derive under a system of commandite partnership. The distribution of the capital, also, amongst the enterprising, is made by parties whose sole business it is to qualify themselves for exercising a sound discretion in this matter, and whose whole fortune is made to depend upon their so doing. Under the commandite system the investment would probably be made in a great majority of cases with very inadequate means of exercising a sound judgment on the part of the parties investing; hence many very improper concerns would be promoted, and much loss and bitter disappointment would arise.

These results of the commandite system, it may be fairly expected, would develop themselves much more powerfully in this than in any other country; because the system, when once introduced, would be worked with much greater intensity here in consequence of the combination peculiar to England of great abundance of capital with an intense spirit of commercial enterprise.

The expediency of introducing the principle of commandite partnership into the commercial code of this country is, I am well aware, a question of great extent, and of equal difficulty. I cannot, therefore, venture to be very confident in my opinion upon the subject; but after having well considered all the considerations which suggest themselves to me, and carefully reflected upon all that has come under my own observation in business, the conclusion to which I come is: I. That there does not exist under the present system any evil of serious amount which the proposed change would remove. II. That I do not perceive any additional advantage of importance which it would secure to us. III. That in the peculiar condition of this country the advantages of the commandite system would be less, and the evils greater, than in most other countries; and that the inconvenience arising from the derangement of the existing habits and system of business would be considerable

—No. 5.—

COMMUNICATION from *G. G. de H. Larpent*, Esq., in answer to Questions as to the Law of Partnership.

5. Communication from G. G. de H. Larpent, Esq.

I PROPOSE considering the 2d and 3d questions first, both relating to the difficulties supposed to exist under the present law of partnership for the easy and equitable settlement of differences between partners.

The peculiarity of the existing law is, that for the settlement of disputes between partners, every item in the accounts between them (where the books have not been closed annually and by signature, or otherwise acknowledged by all the partners to be correct), must be gone through, sifted, and examined by vouchers, a process which, in large transactions, and in many more instances than would perhaps be supposed (arising from irregularities, losses and disputes), renders a settlement within a reasonable time, or at a moderate expense, scarcely practicable; and thus obliges parties to end their disputes by a compromise, much in the same manner as an obstinate juryman starves his eleven brethren into a verdict.

In Scotland, unless where fraud is alleged, such a minute vouching of partnership accounts is not, I believe, necessary. In France, a peculiar mode of keeping partnership accounts, in books legalized by stamps, is required by law, but such books are allowed to be taken as evidence.

The remedy in England appears to be simple, namely, to allow the books ordinarily kept to be evidence in law of all partnership transactions, and to oblige all partners, whether cognizant of the entries or not, to be bound thereby, except in such instances wherein fraud may be alleged, which in that case may undergo special and minute investigation. It does not seem advisable to introduce the French law, and prescribe particular forms of accounts, for it is surely no hardship to a partner, who, from negligence or ignorance, does not know how the accounts are kept, to bind him by those books which he might inspect or examine if he pleased.

The evil pointed out in the second query, namely, the want of legal authority to compel disputes between partners to be settled by reference or arbitration (such mode of settlement being prescribed by the deed of partnership), would not be of such magnitude as to require notice if the legal remedy were thus made easy.

The first and fourth queries apply to the evils of the existing law in respect to partnerships of more than the usual number (say six) of mercantile establishments. As society advances in wealth, and personal property increases, by profits or industry, it becomes a matter of difficulty how to dispose of accumulations. The state of things in England after 20 years' peace shows this difficulty, and the way in which it has been attempted to be overcome; first, accumulations have gone in loans to foreign powers, European and American; and next, into loans raised by the different States of the North American Union, for public works, canals, railroads, &c., and finally, into all sorts of domestic projects. These last have assumed the character of companies, or extended partnerships; and no doubt great inconvenience arises from every partner being liable for all the responsibilities incurred by the partnership, and subject to being individually selected for any debt or liability thereof. The door is thus opened to much oppression against individual members; and the accumulations of the prudent and wealthy are frequently diverted from the most profitable channels for fear of these responsibilities. The machinery of such companies is rendered oppressive, and the waste in management great. To remedy this, charters have been sought, and the question is now raised as to the propriety of allowing two or more members of the partnership to sue and to be sued for the remainder. I consider the first and fourth questions to apply to this only; the fifth, to the propriety of an unlimited ultimate responsibility. I think that there would be much advantage gained by allowing all partnerships above fifteen to be registered, and the partners to select two or more persons to represent the whole; and to sue, and to be sued, for the whole partnership, provided that three-fourths, or any given proportion of the capital, be paid up, thus protecting all partners against the responsibilities of the company, except those so selected, until the partnership funds be exhausted. This last phrase may be considered as involving much difficulty from being somewhat indefinite; what I would propose, therefore, in order to reduce it to practice, is, that no member of such registered partnership should be liable in the first instance to any responsibility of the partnership until the Court before whom the claim was prosecuted should be satisfied that due diligence had been used in going against partnership effects.

For the security of such partnerships it would also be requisite to restrict the persons selected as representatives, and to prevent them from fraudulently giving up, on behalf of the whole partnership, claims instituted against them. The nature of the restrictions may be varied according to the objects of the partnership and the numbers.

The remaining question is, how far a limited responsibility may be admitted into English partnerships? If in this country the capitalist were indisposed to run the risk of partnership, and commerce and manufactures were in consequence crippled for the want of capital, then it might be desirable perhaps, by lessening the risk, to encourage such investment of capital; but this is notoriously contrary to the fact; no ordinary branch of trade

5. Communication from G. G. de H. Larpent, Esq.

trade or manufactures is left unprosecuted, where profit is probable, for want of capital; and it is from the accumulation of profit beyond these ordinary demands that raises the public funds, and leads the capitalist to invest in companies or extended partnerships.

There seems, therefore, no immediate occasion for any alteration of the existing law of unlimited responsibility in partnership; and the proposed changes in large partnerships or companies may be considered rather as modes of regulating such concerns for the general benefit, and preventing a misapplication of capital, than as an attempt to direct its application in any particular channel. Removing the risk of general liability in partnerships would give, in the existing state of society, accommodated as it now is to the law, a tendency to separate still more than they are now, the partner bringing capital, from the partner bringing labour, to make them both less dependent upon each other, and, in the working of the partnership concern, rendering each less checked by the peculiar circumstances affecting them. The idleness of the capitalist is now checked by the energy of the working partner, and the speculation of the latter is checked by the risk in which it involves the monied partners, who would chiefly suffer from the loss. The natural laziness of mankind would induce persons possessed of capital to unite in large partnerships for the most ordinary matters of business, doing little or nothing themselves, and leaving the management to subalterns.

The check upon this is the unlimited responsibility they incur under the existing law. The result of thus superseding industry in the principal, would be to deteriorate the talents and character of the mercantile and manufacturing classes.

If the manager be a clerk upon a salary, he can rarely aspire to be a principal, for no savings from a salary would lead to the possession of means sufficient to become a capitalist. Individual exertion, and skill, producing a smaller reward, would have less encouragement; and their fruits, new discoveries, and a larger result in profit, would be less frequent, to the injury of society in general.

Except in cases in which united capitals are necessary for the accomplishment of the particular object, the capital required being larger, or the risk run being greater, than can be borne by any individual capitalist, or any number of capitalists, who can now themselves work the concern, (such as public banks of issue, fire insurance companies, &c.), it appears to me, that joint stock companies, of which the subscribers are relieved from any responsibility beyond the amount of their shares, are not deserving of the support of the law.

It was at one time supposed that marine insurance required joint stock partnership; and a monopoly was given to large corporations, all other partnerships being prohibited from entering into this business; but the result was, that individuals beat the corporations, and the monopoly has been abandoned. Fire insurance still remains in the hands of companies; and for this obvious reason, that the business is one that (different from marine insurance) has an almost indefinite existence; for, whereas marine risks are brought to a close upon the termination of a voyage, the fire risk continues as long as the building exists, beyond the ordinary life of individuals; and is therefore managed with more ease, and less trouble to the insurer, by corporations or companies, whose existence does not depend upon the lives of its particular members at any one time.

Amongst the evils of the existing law of partnership, it has always appeared to me that the most serious arose from the undefined nature of partnership, *i.e.*, what does or does not constitute a partnership. This, combined with the usury laws, renders it extremely difficult for a commission house to steer clear, either of the responsibilities of partnership, or of the penalties of usury, in their transactions with their correspondents.

Two cases I will mention,—

1st. The division of profits in exchange operations conducted between two houses, abroad and in England, does such division constitute a general partnership *inter se*, or, upon the ground of the abstraction of part of the profit fund, a general partnership to the public?

The opinions of certain lawyers in Calcutta upon this subject may here be brought forward; and the opinion of Sir J. Scarlett (now Lord Abinger). As long as a reasonable doubt remains, whether parties so situated incur the risk of partnership, as held by Mr. Turton, or, holding to the opinion of Lord Abinger, may divide profits as a mode of remunerating trouble, or paying agency, such mercantile operations must be entered upon with hesitation, and some degree of alarm.

2d. Division of commission on assignments of goods for sale or otherwise, whether or no such division does or not constitute a partnership between the two houses, so as in the event of the failure of the house having at such time the goods, would render the house consigning to them, as agents, liable to the owners of such goods for the value thereof, though there be no express guarantee, or unable to recover from such owners of the goods any difference between the advances made on account thereof, and the return proceeds; *i. e.*, whether the owners may recover from the shipping house the value of the goods, and whether the shipping house advancing can recover from the owners the amount of such advance; in both cases, it being supposed, by the failure of the house abroad, the goods are not forthcoming, part or whole.

London, 8, Austin Friars.

— No. 6. —

HEADS of a proposed Bill, regulating Partnerships, communicated by the Honourable *Francis Baring*.

6. Heads of a proposed Bill, by the Hon. F. Baring.

1. Limited partnerships may be formed, for mercantile or manufacturing business, by two or more persons, subject to the following conditions, banking or insurance business excepted.

2. These partnerships may consist of one or more persons, who shall be jointly and severally responsible as general partners now are, and of one or more persons who shall contribute in actual cash payments a specific sum, and whose liability for the debts of the partnership shall not extend beyond the amount of their declared interest.

3. The right of transacting business, of signing for the firm, and forming engagements for it, is confined to the general partners.

N. B.—The other partners must have some name; limited, or special partner, would do.

4. The persons forming such partnership shall comply with the following conditions:

They shall each of them sign a certificate, or give it in, containing the name or firm under which the business is to be transacted.

The nature of the business.

The names of the general and special partners.

The amount of each special partner's interest.

The period of its commencement, and when it is to terminate.

The certificate must be acknowledged, and certified before the proper authority.

It must be recorded in the place where the business is carried on, (I do not know in what office,) and open to public inspection; and should there be branches of the firm established in other places, a transcript from the record must be lodged in the proper office in each place.

The partnership shall not be valid till these conditions have been complied with, and till an affidavit has been made by one of the general partners as to the conditions of the partnership, and the sum stated to have been furnished by each special partner; and if any false statement be made, all the persons interested shall be liable, as if they were general partners.

The terms of the partnership to be published in the Gazette, and at least in one newspaper in the place where a branch may be established, and this at least times. Failing this, the partnership becomes general.

Every renewal of partnership to be subject to the same forms of recording notice, &c. as were required for its original formation, and failing a compliance with them, the partnership shall be deemed general.

Any alteration in the names of the partners, or in the nature or capital of the business, or any other matter specified in the original deed, shall be deemed a dissolution, and the same form must be complied with again; and failing which, the partnership shall be deemed general.

The names only of the general partners shall be inserted in the firm, and any limited partner who shall allow his name to be used will render himself responsible for all the liabilities of a general partner.

Suits may be brought by and against the general partners, just as if there were no limited partners.

No part of the sum contributed by a limited partner shall be liable for any debts previously contracted by the general partners, nor shall any part of such sum be withdrawn by him, or paid to him in the shape of dividends, during the continuance of the partnership. Any partner may receive interest upon the sum contributed by him, if such payment does not reduce the amount of his capital, and also the share of his profits, if any appear to exist, over and above the money paid for interest.

If it shall appear that by the payment of interest the capital shall have been reduced, the limited partner having received it shall return a sufficient sum to make good his share of the capital, with interest.

A limited partner may from time to time examine into the state of the partnership concerns, but he shall not transact any business on account of the firm, nor shall he be employed as agent or attorney, or hold any powers for the general transaction of business; if he should interfere contrary to these provisions he shall be deemed a general partner.

The general partners shall be liable to account to each other and to the limited partners for the management of the concern, as other partners are.

Every partner guilty of any fraud shall be liable civilly to the party injured, to the extent of his fraud.

Every sale or assignment made in contemplation of insolvency, or when insolvent, in order to give an advantage to any creditor or insolvent partner, shall be void as against the creditors of the partnership.

No special or limited partner can claim as a creditor till all other creditors are satisfied.

No dissolution can take place previous to the time mentioned in the deed upon record, till a notice to that effect shall have been recorded, and published at least times in each place where the partnership may have establishments for business.

— No. 7. —

EVIDENCE of *John Horsley Palmer*, Esq., 18 March 1836.

7. Evidence of John Horsley Palmer, Esq. 18 Mar. 1836.

YOU are aware that it is necessary, in most legal proceedings, by or against partners, to name those who are members of the firm?—Yes.

Do you not consider that inconvenience arises, even where the numbers are small, from this rule?—Beyond all doubt, provided they are beyond the jurisdiction of the Court.

And when the numbers are considerable?—It amounts almost to a denial of justice.

Do you conceive that there would be any objection to the allowing all partners to register their partnership deed, stating the name of the firm, and fixing on some one person to be considered as the officer who should be sued and sue on behalf of the partnership, and that all judgments obtained against him should be available against all the partners?—I see no objection to the rule. There would be material objection to registering the whole deed, but I think it would be desirable to compel the registry of the partners, and to select one of them as the party to be sued or suing in all actions, and further requiring, that, if he be at any time without the jurisdiction, any one of the other partners should be substituted in his place.

Should not the law be so framed as either to afford, as far as possible, facility of remedies by or against partners, or at once to declare that such partnerships consisting of numerous members should not exist?—I think that there is no doubt of it. I think that every partnership, including such as consist of less than six partners, should be registered, and that the right of action should be for and against any one of the members of such partnership.

In the first place you were asked whether it might be expedient to allow any partners to register; but inasmuch as the difficulty of suing and being sued where partners are many almost amounts to a denial of justice, do not you think that it would be expedient, that if partnerships of many are permitted by law, they should be compellable to register and to appoint some one officer who should represent them in suing and being sued?—Certainly, I think the registry should apply to all partnerships, as before mentioned.

Has an inconvenience in your own experience arisen from the necessity of making all persons concerned in the partnership necessary parties in a suit?—I cannot say that inconvenience has been sustained in my own case, but it is evident that such inconvenience might be sustained if the mercantile house in which I am engaged had any legal proceedings to institute against partnerships constituted as supposed in the preceding question.

Do you consider that the existing law, as regards remedies of partners *inter se*, is defective?—There are so many cases that arise upon that question of *inter se*, that I can merely state in reply, that any legal enactment which may tend to facilitate the adjustment of such questions must be desirable; and it will certainly be very desirable if any principle can be laid down for giving redress against a misconducting partner.

Would you not consider that it was advisable that the law should be so modified as to allow to partners remedies against each other in certain defined cases?—Most certainly.

You are probably aware that in almost every partnership deed there is an agreement to refer all partnership disputes to arbitration, and that in the present state of the law, considerable difficulty often arises in enforcing such agreement?—I cannot speak from my own practical knowledge, never having been a party to any partnership deed, from an aversion to such documents; but I believe such a clause to be generally adopted when such deeds are entered into.

Does that aversion arise from a knowledge that the law is defective?—My aversion to a deed is founded upon the apprehension of questions which might arise upon the legal construction of the clauses in the words in which they might be drawn up. The partnerships in which I have been engaged have always been constituted without any legal instrument, which enables us to dissolve immediately, in the event of such a determination being requisite.

Generally speaking, you would conceive it would be desirable, that the law relating to arbitration should be so framed as to enable parties efficiently to have a remedy by arbitration rather than by applying to the court?—Certainly.

You are aware, that with few exceptions, notwithstanding such agreement, parties are not precluded from going into a court of equity?—Yes.

And you are probably aware that the court of equity, with few exceptions, only affords relief upon the condition of winding up the accounts and dissolving the partnership?—Yes.

And you know that the state of the law enables a fraudulent, an obstinate or an ill-advised partner to oppress his partners, and to compel them to buy him out rather than to be driven into a court of equity?—Certainly; it is an every day practice.

You are aware that as the law now is, the smallest interest in the profits of a partnership, as profits, renders that partner liable for the whole debts of the partnership?—If it extends over the whole concerns of the house.

Do you consider that it would be expedient to allow the partners to give to an agent or clerk a share in the profits, he not appearing as a partner, and having no capital in the concern, without his being made liable for the whole debts?—I do not see the advantage of such permission being given.

You are possibly not aware that the law may be evaded with facility by giving the clerk or the agent a sum of money which shall be equal to the profits?—Yes, that is very frequently done.

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7.
Evidence of John Horsley Palmer, Esq. 18 Mar. 1836.

Will you give your opinion upon that point, which would be valuable?—The principle which would govern me in that decision would be an objection to give to a party so situated the character of a partner, by which my responsibility might be compromised; I should, therefore, prefer giving a per-centage upon receipts, if the trade was of a nature dependent upon the individual exertions of such party, such as a wholesale dealer, wine merchant, or such kinds of business.

You do not think that it would be expedient to be allowed to give him, instead of a specific sum, a share of the profits, in order to excite his industry?—No, I do not think that anything would be gained by such a mode of proceeding.

Do you think that it would be expedient that the law should be so altered as to prevent an evasion of the rule?—No, I do not think it would be expedient to make any alteration. The occasions of apportioning the proportion of profit are not sufficiently numerous to require a change in the responsibility now attaching to all parties participating in the general profits of partnerships. I imagine that the power exists of giving to a clerk or agent a participation in the commission upon certain specified transactions, which form only a portion of the whole concern, thereby limiting the character and responsibility of a partner to those identical transactions in which he participates. I therefore do not see that the extension of the privilege or exemption from responsibility would materially benefit parties so situated, or that their exertions would be stimulated by limiting their responsibility, either generally or in the special cases here alluded to. If the concern be of an individual character, such as that of a wholesale grocer, where a traveller is employed to obtain orders and collect debts, a per-centage upon the receipts answers almost every purpose. If it be a large mercantile concern, a commission or per-centage upon certain specified transactions appears to me to offer an adequate remuneration, and would not subject the parties to the risks attendant upon a general partnership.

You are aware, that by the laws of France, partners, somewhat in the nature of sleeping partners, are allowed to limit their responsibility?—Yes.

Are you prepared to say what might be the effect, under certain modifications, of permitting such a law in this country?—I think that it would tend to give a false credit.

The condition of the French law is such that the commandite partner is not allowed to act, although he is bound to register the capital for which he is responsible; therefore, may it not be said, either that the creditor does not know that he is a partner, or if knowing it, that he must know that he is a limited partner; and therefore, can you say that the creditor with his eyes open gives false credit?—In France, I believe that the parties are generally known who constitute the partners *en commandite*, and being so known, credit is given from the weight of their names, without any very minute reference to the actual amount of their liability.

Do you think it is necessary that the law should protect persons who have the means of knowing that responsibility, but who, notwithstanding, are induced to give credit merely from the expectation that those persons would keep up the concern in case of adversity?—Persons have no means of knowing the extent of the engagements of such persons; they certainly know, or might know, the extent of the sum for which the sleeping partner is responsible; but with that knowledge, a person still gives credit to a house with reference to the associated individuals more than with reference to the actual capital they are known to have subscribed. My answer applies to a general question, and does not apply to individual cases, where a party has an opportunity of getting full information relative to all the transactions of the house.

You conceive in that general state of the law which admitted of persons putting a limited sum into partnership, that the general result would be, the creditor would be induced to trust that house upon the reputation of the partners *en commandite*, without particular reference to the limited sum for which they were responsible?—I think so.

May it not be a question whether such an alteration in the law might not in some degree have the operation of introducing more capital into commerce?—I do not think that it would, for I know of no commercial partnerships, which are of a legitimate character, and which offer a reasonable prospect of profit, which cannot at all times command adequate capital to carry them on. Therefore, before the question will apply, it seems to me to infer a necessary want of capital, which I maintain to be abundant in this country.

May it not be inferred that the eagerness of persons to enter into joint stock companies with a limited responsibility, shows that there is a desire to apply capital in any commercial objects where that limited responsibility can be obtained?—The great protection of the public in the management of these large associations is the publicity of their accounts; for almost all of them make periodical statements of their real situation. Without such publicity of their accounts at stated periods, I should think that their limited responsibility would be a public evil.

Then you do not consider that the numerous adventures in foreign stock, and in undertakings with foreign states, arise in any considerable degree from the want of facility in this country of entering into trade with a limited responsibility?—I consider that the trade of this country with all parts of the world is abundantly supplied with British capital.

You do not conceive that there would be any advantage by affording a facility of entering into commercial speculations so as to overbalance the probable evil arising from the false credit which would be given?—The only way in which I consider associated capital with limited responsibility could be applied with advantage in this country is, in associated bodies for carrying on large and extensive operations, which no individual capitalists could undertake; for instance, conducting large mining operations, making canals between distant parts of the country, forming railroads, and all works of great public utility, which no individual

7. Evidence of John Horsley Palmer, Esq. 18 Mar. 1836.

capital is able to embrace. In all those cases the associated capital with a limited responsibility becomes a matter of very great importance to the country.

Perhaps you have not had occasion to know that there is an Act of Parliament in Ireland, passed as far back as the year 1782, that allows of partners?—No, I was not aware of that circumstance; the opinion that I entertain upon this subject is confined specially to England. In every poor country, where there is not superabundant capital, the system of partners *en commandite* is desirable, in a national point of view.

On the same principles that you conceive it is desirable here, in order to carry on objects which individual capitalists cannot carry on?—Yes, precisely so.

Does it occur to you that any exception should be made in favour of partnerships established with foreign countries by houses in England?—I think that great facility would be afforded if in the Colonies of Great Britain the houses in the mother country could be allowed to connect themselves with partners resident in such colonies, and to limit their responsibility; that is, that the house in England shall not be responsible for more than a declared amount for the engagements of the foreign branch, and that such amount of responsibility should be registered in the colony.

That, from your experience, you would conceive to be an important alteration of the law, and one which would be beneficial to the Colonies, by inducing many houses in this country to establish commercial partnerships abroad which they would be otherwise disinclined to do, from the present general responsibility which they incur?—Certainly.

Having seen, from the course of the questions which have been addressed to you, that the object is to obtain an opinion upon the practical working of the present state of the law of partnership, are there any other general observations that occur to you?—It appears to me desirable that some period should be fixed when the responsibility of retiring partners may cease, provided public notice of such retirement be given in the London Gazette and one or more London daily papers, say two or three years; and also that private notice of such retirement given to creditors resident either abroad or in the United Kingdom, should be taken to be a release from all future responsibility to such parties, provided they do not demand in writing, within six months from the time of their receiving such notice, the balances which may be due to them.

— No. 8. —

EVIDENCE of the Right Honourable Lord *Ashburton*.

8. Evidence of Right Hon. Lord Ashburton.

YOUR Lordship is aware that considerable difficulties arise in the present state of the law with regard to the suing partners and being sued by them?—Yes.

Which leads to very considerable inconvenience where the partnership consists of a great number, so as almost to amount to a denial of justice?—Certainly.

Do you see any objection to a measure which should enable all partnerships partaking of the character of joint stock companies which should register their partnership deed, and state the names and residences of the partners, the nature of the trade, and the place of business, to have the power of suing and being sued by an officer to be named by the company?—I am not aware of any objection, as far as the practical operation of such a change would act upon men of business; how far there may be legal objections is a question which I do not pretend to decide, but I see myself none; a difficulty in any change would be the defining whether any, and what, precise number may be held to constitute a company, partaking of the nature of joint stock companies.

The question refers to companies where not less than (say 30) persons should unite together?—It clearly should be the policy of a commercial country either to say that no such companies should exist or to provide them with the legal remedies against their debtors, and that their creditors should have the same legal remedies against them?—If the companies are themselves to be suffered to exist, and upon the whole I cannot see any reason why they should not, it must be certainly for the advantage of all parties that the means of a legal remedy, both in their favour and against them, should be as easy as possible.

Assuming it is expedient that the law should continue as it is, as to the allowing persons in considerable numbers to become partners in the nature of a joint stock company, do you conceive that it may be proper to provide some mode for the remedying the existing evil by which speculations in the nature of bubbles are brought into the market before those partnerships are matured. It has been suggested that this evil may be in some degree mitigated, by enacting that no partnership consisting of more than 30 partners, which does not comply with the terms of the Act, (namely, to register and appoint an officer to sue and be sued,) should be legal; and further, that all persons who should deal in the shares of any company which has not been legally formed, should be liable to a penalty?—In a country of such varied enterprise as exists in this, it becomes very important to cramp as little as possible the action of speculation; and we must put up with some, and perhaps much inconvenience, to avoid legislation, which having for its object to restrain gambling and bubbles, may, if not carefully guarded, be an impediment to legitimate enterprise. It is not easy to provide any remedy by law against what is called dealing; because the result of your efforts might be merely to convert open into secret or hidden bargains, which no law could reach. The evil stated is a serious and a real one; and it would undoubtedly be very desirable to apply a remedy. I could not off-hand, and without consideration, say what precise remedy would be the

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proper one; and it is one of those questions upon which it might be desirable to hear parties on one side and the other. I think it very desirable to prevent such dealing and such jobbing, if it can be done without the danger of checking legitimate enterprise; and when I say legitimate enterprise, you will always be in danger of checking it when you attempt minutely to define what is or is not legitimate enterprise. The events of 1825, and the events of the present time, where a number of people are duped by the artifices of speculators and jobbers, naturally induce a desire for the Legislature to examine whether some safe remedy can be provided. I feel more confident in speaking of the desirableness of the remedy, than upon any particular measure which, in my judgment, at present can be safely applied.

The nature of the remedy which has been suggested, your Lordship will perceive, would not prevent the bringing into the market shares in a company formed according to law, but would merely prevent the sale of shares before the company was legally constituted? —I should say, if by dealing, is meant the sale and transfer of shares in that imperfect state of a company, I think that might be prohibited with safety and advantage; but the word dealing may be considered as more extensive. If a limitation and prohibition of dealing in shares is meant, I think that might be safely prohibited; and it might further be considered how far you might safely go. Daily experience shows the difficulty of prohibitive legislation. For instance, Parliament passed a law that there should be no lotteries: some people in Hamburgh set up a lottery, and circulated their advertisements in this country; it is desirable to check such a transaction, and I do not know whether it might not with propriety be done; but when you come to frame an Act for any purpose, care must be taken to avoid the mistake so frequently made, of carrying the obstructions further than the object aimed at. Persons do not always know, when they put restraints in matters of commerce, how far they may reach. I am very jealous of these restrictions; at the same time very anxious to do away with those evils which are complained of, if some safe course can be suggested. The expediency of so doing will depend upon the degree of safety which accompanied the remedy.

The next subject to which your Lordship's attention is directed, is the present law of settling partnership disputes. At present it is almost impossible to enforce an agreement which has been entered into by partners for the reference of disputes to arbitration; but parties are enabled, notwithstanding, to have recourse to the decision of a court of equity, and to revoke the appointment of arbitrators actually named; do you see any objection so to alter the law as to enable a court of equity to enforce the specific performance of an agreement for arbitration, or that the court should have the power of appointing a person to be the arbitrator?—I have always thought that in the commercial law of this country the system of arbitration might be more extensively applied with great advantage. I can have no doubt whatever as to the expediency of legally confirming such arbitrators as the parties may themselves choose, and of giving effect to their decision. I cannot understand why the law should interfere to deny to parties that mode of settling their differences which they have themselves elected. But I would carry the arbitration system further, and even where there is no specific agreement for reference to arbitration, and no arbitrator is named, I would empower the courts of equity to refer to arbitration such subjects as from their nature are best so settled. Intricate commercial accounts are seldom understood by lawyers, and can never be made clear to the judges who hear the case; and such questions, in my opinion, are generally very imperfectly decided; the decision turning generally on some legal technicalities, and very seldom on the merits of the case. I can state as an instance, a law-suit between parties upon some very intricate West India accounts, which was upwards of 30 years in the Court of Chancery, passing through all the forms of the Master's office and the different courts, and ultimately without a chance of the very complicated accounts with which the question was connected being made intelligible to the Court; the sum at issue was nearly 100,000 *l.*, which parties, some of them in great want, were waiting to have divided among them; and after 30 years they came to an agreement, that they would refer the matter to Mr. John Smith and myself. We had not, I think, more than two or three meetings: we decided how the funds should be divided, to the entire satisfaction of every party concerned: I never heard a complaint from any body. I feel quite assured that the ablest and the most industrious lawyer sitting in a court of equity could never have come to a fair investigation of such a case, and that their habits did not lead them to the means of judging it. I should rather incline to think that the great cause which has occupied the attention of the public and the courts of law, that of Small *v.* Attwood, must be much of the same description; that if a question of that sort were really looked into by practical men of business, not only a more speedy and a more economical, but a more equitable decision upon such a case would be come to by reference to arbitration. To what extent, or in what manner, this mode of proceeding might be safely enjoined on courts of equity, I am not competent to determine; but I must repeat, that I have a strong impression upon my mind, that a system of arbitration might be engrafted, with great advantage, upon our commercial law; but, above all, that care should be taken to give effect to, instead as now disturbing, the intention of the parties themselves, when by their deeds of partnership they have agreed to refer any particular matter to arbitration.

You are aware that any, the slightest interest in the profits, as profits, subjects the person receiving them to the liabilities of a partner; many cases arise in which it is expedient that persons, who in fact have no control over the business or interest in the capital, and act in nowise as partners, should be remunerated by a share of the profits. Do you conceive it would be expedient, to prevent questions in future on this point, by defining

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the law, that where persons have been remunerated out of profits, but have in nowise dealt as partners and had no capital in the concern, should be relieved from the being held liable to the partnership engagements?—I am quite incompetent to speak as to what is the state of the law, or what are the nice distinctions which are legally drawn as to what does or does not constitute a partnership; but I apprehend that care should be taken that every person having an interest in the profits of any business should be liable, and with the exception always of any alteration that may hereafter be made in the law with respect to *commandite* partnership, under proper regulations. I never understood that houses of business acting as agents, and charging their commission of agency, that commission being a commission upon business done by them, could ever be considered as partners with a view to fixing liability upon them; but if they are participators in the commissions or the profits of the persons so employing them, in whatever way that be regulated, I think it would be dangerous to exempt them from liability as partners. I cannot say that I have known any cases, practically, in which the law has been improperly stretched, to draw within the pale of partnership persons that had acted as agents; but though I have never seen any such cases, I think it is probable there may arise under the law some very nice questions.

It has been suggested, that it might be expedient to introduce into this country partnerships *en commandite*; are you of opinion that this would be expedient?—I certainly have had opportunities of considering the subject, because, having passed a considerable portion of my life abroad, I have seen something of the working of that system of commandite partnership, and I must confess I am favourable to it; I think, upon the whole, it would be desirable: it would bring additional capital into commerce; it would favour the enterprise of men of talents with insufficient capital; and, generally speaking, I cannot help thinking that, under proper regulations, it would furnish sufficiently substantial and secure commercial establishments. I have heard that this principle is objected to by persons whose opinions are entitled to respect, and I certainly should like to hear the subject adversely discussed, and to hear the objections to it stated; but my opinion has always been in favour of such a system, and I am not aware that it is objected to in those countries in which it has long existed. It would be necessary to be very particular in the regulations with respect to publicity, and with respect to the non-abstraction of capital, during the partnership in such establishments; but I believe those guards may without difficulty be introduced. The prevailing disposition to over speculation and adventure at the present moment makes one a little loth to start so great a change at this time; but looking at it as a general measure, and as calculated for all times, I still retain my opinion that it would be an advantageous change to make in the laws; but it is one of great importance, and should not be lightly risked; nor can I pretend to say that my opinion might not be altered by free discussion; I can only state my present impressions.

Some of the principal objections which have been urged against the measure are, that the same caution would not be used where a person had merely a limited liability,—that the persons generally responsible might be men of straw,—that this kind of law is only applicable to a poor or new country, where capital is wanted,—and that at present there is enough capital here for every legitimate purpose of trade or speculation?—It is, no doubt, true that a person having all his fortune embarked might be a little more cautious than a person who risks only an inconsiderable portion of it; but then there is the other advantage, of being able to unite capital with talent. When talent for business is spoken of, prudence is an essential ingredient; and if we were looking to make choice of a person whom we could establish in *commandite*, we should undoubtedly inquire as to his abilities, but, above all, as to his prudence. I should say prudence is the most essential ingredient in the choice; but this is undoubtedly *pro tanto* an objection to this system. With respect to the time of making this change, I think the present is certainly unfavourable; but I am here speaking of permanent laws, not of fleeting casual circumstances. Before such an alteration were made in our laws, the best commercial opinions would of course be taken. It should be ascertained what is thought of the working of the *commandite* system abroad, especially in France. The impression upon my mind is that it is considered to work well, but it is now some time since I have been in the way of much practical inquiry on this subject.

Assuming that it might not be expedient to allow such partnerships in England, do you conceive it would be advantageous to allow their formation in the Colonies or other British territorial possessions?—This question involves an important feature of the subject of commandite partnerships, namely, whether the capitalist establishing the distant commandite, should himself deal or trade with it, and whether a partnership in one country should, as a body, be intrusted, to a limited extent, in an establishment in another. The trade with India and that with Russia is habitually carried on by double houses. The London merchant has his establishment in Calcutta or in St. Petersburgh, and generally, though not always, with unlimited responsibility. It is evident that if he could take an unlimited share of profit, with a limited share of responsibility, he would throw all the hazardous adventures upon his commandite. I much doubt whether this could be safely permitted, and whether the person furnishing the capital must not be out of business, or rather without any commercial dealings with the commandite. It seems difficult without this to provide against fraud. But in *bonâ fide* cases the foreign or colonial commandite establishment would be most useful, and might be adopted with advantage should objections be taken to their establishment at home.

— No. 9. —

Evidence of *Kirkman Finlay*, Esq., 5 May 1836.

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Evidence of K. Finlay, Esq., 5 May 1836.

You are aware that, in most legal proceedings, it is necessary to state the names of the parties composing a partnership, and which, where the partners are numerous, amounts, in many cases, almost to a denial of justice?—I am aware of that.

Do you think that there would be any objection, in those partnerships which consist of many partners, to compelling them to register the partnership deed, and to name an officer to sue and be sued?—I think some doubt may exist with respect to what part or what conditions of their partnership should be registered; but I am clearly of opinion that they ought to be compellable to register a name or names that may sue for the common benefit of the concern, and be sued for the benefit of the public.

The question may be considered as referring to a joint stock company. Do you think there would be any objection to the company being compellable to register the name of the firm, the place of business, the names of the partners, and the object of the trade?—I think that would be highly proper.

Do you think there would be any objection to giving permission to all partnerships to register, though their number was smaller than 30?—I think there could not exist the least doubt of the permissive power being very proper.

In your experience, has any inconvenience from the present state of the law occurred to you?—Very frequently; especially from the precise names of all the partners being necessary in any action commenced.

Do you think there is any objection to make it penal to deal in shares of any joint stock company before the partnership is actually formed and registered?—I think it would be extremely proper and advisable, that it has even become necessary; I am quite satisfied that it would not impede, or at all embarrass, any fair and legitimate object, but that it would restrain that speculative spirit which is so much abroad at present, and so exceedingly dangerous to the commercial prosperity of the country.

You are aware that by the English law, except under particular circumstances, an agreement to refer prospective disputes to arbitration will not be enforced by a court of equity?—I am aware that in England the law does not enable one party to compel the other to carry into execution a general agreement for arbitration; and the law of Scotland, I believe, stands in a similar state; but I think it exceedingly desirable that courts should be bound to give effect to every agreement that parties voluntarily enter into for the purpose of bringing any future disputes that may arise between them to an early and unexpensive adjustment: I therefore think that it would be highly desirable to compel courts of law and of equity to give effect to such agreements as are referred to in the question.

Do you not consider that some objection may arise where parties differ, in compelling an arbitration, by reason that the parties are likely to appoint unfit persons, and that this evil is not always cured by the arbitrators having the power to appoint an umpire?—I think it highly probable that in many cases the inconvenience and disadvantage contemplated in the question will arise, and that it is very desirable that a court of law should be empowered, in the event of such disagreement of the parties, and such wilful attempt to frustrate the object of the arbitration agreement, to name a competent person or persons to adjust, under the authority of the court, the disputes then existing.

Have you had any experience as to what has been the effect of the arbitrator appointed by the Chamber of Commerce in Glasgow in settling partnership disputes?—I am aware that the Chamber of Commerce and Manufactures at Glasgow are authorized by their charter to arbitrate such matters as may be submitted to them by the parties, but I believe only one case ever was submitted to that body, the parties always preferring of themselves to select arbitrators, and not to leave to the Chamber of Commerce the choice of members of their chamber, to whom the matter in dispute may be submitted.

From your experience of the working of the powers of the Chamber of Commerce in Glasgow, you are not led to suppose that any considerable benefit would arise from the formation in London of an establishment similar to that, which should be empowered to settle disputes referred to them by partners under disagreement?—As far as I know of the success which has attended the powers given to the Chamber of Commerce at Glasgow, I am satisfied that the establishment of a similar institution in London would not be attended with any beneficial effect, as I am satisfied that disputants would prefer to select parties themselves to whom their differences should be referred, and not to leave to a body, such as the Chamber of Commerce, the choice of the particular persons who were to investigate and decide upon their differences.

You are probably aware that neither the courts of law nor the courts of equity have any very efficient machinery attached to them for the purpose of taking mercantile accounts; do you think it would be advisable that those courts should have an accountant conversant with mercantile accounts, as an officer of the court, so as to enable the courts to come to a more speedy, and perhaps a more effectual ascertainment of the rights of the parties?—I think it is highly desirable that courts should have the power of referring accounts and other matters that come before them for adjustment to the consideration and for the report of accountants and other professional parties; at Edinburgh and at Glasgow there are abundance of professional accountants and professional men of all kinds, and when a matter of account has to be adjusted, a court of law has no difficulty in finding men of skill and character to whom they can refer such matters to be reported upon: in practice, I think

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that power preferable to a selection of particular persons and the establishment of any body from whom such parties may be selected; the court have before them the whole body of professional persons, from whom they may choose, and I never myself knew of their making, in practice, an unsatisfactory appointment of that kind.

Is the report of that accountant binding upon the court?—No; it is given in and seen by both parties, and they may object to it; and it is possible the court may direct other accountants to report upon it, but it is for the purpose of informing the court.

You are probably aware that in the taking partnership accounts in a court of equity, it is necessary that the whole of those accounts should be formally vouched; does it occur to you that it would be expedient, for the purpose of obviating difficulties on this head, that some means should be taken by which parties should be more effectually bound with respect to entries which appear in their books, so that unless specific fraud can be shown, the entries in the books, without particular vouchers, shall be considered as evidence of the account?—I think that an accountant, having the adjustment of the partnership accounts to complete, he must take the books of the concern, and if he finds any vouchers, or any other papers along with them, he must, from what he can find in the possession of the partnership, make up such accounts. I am quite clear that the partnership books, where no vouchers exist, should of themselves form the rule, but where vouchers are produced which elucidate further, and state matters not contained in the books, if those are authentic, in my judgment they ought not to be excluded. I am not aware that any compulsory mode can be adopted that would have the effect of compelling all persons to do what is the most desirable in mercantile affairs, namely, to keep clear and distinct books narrating every transaction, and to balance those books at least once in every year; it is exceedingly desirable that such should be the case; but no mode suggests itself to my mind by which this object could be attained in a complete and satisfactory manner; if any plan were suggested to me, I should be very glad to give an opinion upon it.

You are probably aware that, according to the French law, parties who are partners are required to keep their accounts in a certain form, in books which are stamped, and which books are evidence; it may not be expedient to introduce that into England, but it is possible that by considering the effect of that measure, some mode of making the accounts more easily proveable might be adopted?—I was not aware that such was the law in France.

You are aware that according to the law of England, the smallest interest in profits, as profits, renders a person liable as to third persons, to all the debts and engagements of the concern?—I am.

Difficulty sometimes arises with respect to this, both as regards a case where clerks or agents are paid under an agreement to have a share in the profits, and more especially as regards commission houses, who, instead of taking a regular commission, become sharers in the profits of the commission; do you think there would be any objection so to define the law as to relieve persons who are remunerated for their labour, either as commission agents or otherwise, by a share of the profits, from being liable to third persons, where it is clear they have had no capital in the business, and neither acted as partners, nor had the control of partners over the management of the concern?—This is a subject on which I have often reflected, and I am clearly of opinion that there is no reason for relieving parties, who derive any share of the profit, from the liability to which the law at present subjects them. If any doubt exists about the law, it is very proper that that doubt should be removed; but I own that my complete conviction is, that the greatest danger would arise, and great losses be occasioned by relieving parties, who, in consequence of taking no management of the business, and having no control over its arrangements, were not made liable for the debts, if they either participated in the profits or were entitled so to do.

You are aware, probably, that the present state of the law admits of evasion, by agreeing to give the agent a sum which shall be equal to a definite proportion of the profits?—No doubt it does, and to that I do not see the least objection. I see no objection to his receiving his remuneration in that way, or, as a commission, a certain per-centage on the amount of his orders; but what I object to is his receiving any portion of the profit that arises, without being liable for the loss. I think a principle of that kind would be so dangerous, that I should consider it impolitic to attempt any alteration of the law in that respect.

You are aware, probably, that, owing to the rule of law, considerable difficulty, and sometimes risk, arises. There is one case which is of frequent occurrence; many insurance offices in this country make a rule that, at the end of definite periods, they will return to the insurers a share of their profits on their fire insurances. Now, according to the constitution of the society, the partners or shareholders in that society generally are not liable beyond the amount of their shares; but it has been considered that those insurers who have received a bonus upon their insurance from time to time become partners, and liable for the whole engagements of that concern; that a person who has taken back 4*l.*, for instance, of his insurance, is liable for the whole debts of the company?—According to my view of liability, I think persons, under the circumstances stated, and deriving profit from the whole business of the insurance office, would be liable to the whole of the obligations; but it is quite competent for persons to be concerned in a particular branch of the business carried on, and then such party will, I apprehend, according to law, be liable only for the debts of that particular branch; for instance, if a mercantile house, carrying on large and extensive business to all parts of the world, engages in a particular enterprise

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to China, from which an individual is to receive some benefit in the event of its turning out a profitable concern, then such person is liable for the debts due by that branch of the general undertakings of the mercantile house, but not for the general debts of the concern, in the same way the persons who derive profit from an insurance office, either on fire insurances or life insurances, separately made up, would be liable for the separate obligations of the fire insurances or life insurances, in the manner that a party would be liable, as I have already stated, for the China adventure of a large mercantile establishment.

9.
Evidence of K. Finlay, Esq., 5 May 1836.

Have you ever had occasion to consider how far it might be expedient to introduce into this country a system of partnership *en commandite*, similar to that which prevails in France and some other parts of the Continent, and in some parts of America?—I have had occasion to reflect a great deal upon this subject many years ago, and recently, when the matter has been a good deal agitated; it is very possible that great benefit might have arisen from the introduction of such a practice some 50 or 100 years ago, especially in Scotland, where capital was very deficient, and was capable of being made conducive, in a high degree, to the increase of manufactures and commerce in that country; but I am decidedly of opinion that if it would have been wise at any time to have done it, the greatest possible mischief might be expected to arise from its introduction now; in my opinion, there is too much excitement and too much desire to embark in speculative adventures in the country, and great danger is to apprehended from any step that would tend to give unnatural inducement to persons not bred to mercantile pursuits, and not acquainted with them, to embark their property in such concerns. I know of no period in the history of this country in which I should say there was likely to arise greater evil from the adoption of the plan referred to in the question than at the present moment; without the least hesitation I pronounce it to be a scheme full of danger to the interests of the commerce and manufactures of this country, placing them in a position of extreme hazard, and likely to produce the most extensive mischief, if adopted.

Would not the effect of a measure of this kind be to introduce capital into commerce?—It would, no doubt, introduce some amount of real capital, very probably more than could be advantageously employed, but it would also afford the means of raising up a fictitious credit, and of producing consequences similar to the evils I contemplate from credit not resting on regular and solid ground; if they paid ready money and incurred no obligations, that would remove the objection.

Does not the evil exist now, in a certain extent, that a man gets credit without any capital at all?—It does; but he gets credit to a very moderate amount compared to what he would under the circumstances contemplated in the question.

At all events, any person dealing with a partnership which was registered and known to have a limited partner, the creditor would have the means of knowing whom he trusted?—If parties in the habit of giving credit were to make inquiry, and to reason in the way supposed in the question, it would be different; but we know, in practice, parties seeing a concern established with a very large capital, the register showing that the capital amounted to 100,000*l.*, though the individual liable for the payment of the debts, and managing the concern, is a person not possessed of more than 2,000*l.* or 3,000*l.*, he is naturally desirous of increasing his gains to the utmost, he therefore attempts with his capital to obtain as much credit as possible, in order to enable him to carry on a most extensive business at whatever risk; parties who know that a capital of 100,000*l.* has been advanced, who see that declared in the register, who have no doubt of that fact, do not reason in the manner that prudent persons would do, but consider that this is an establishment entitled to any amount of credit; and therefore a concern of that kind may obtain credit to the amount of 500,000*l.* or a million, and involve thousands in the ruin which, according to all probability, would follow some of their hazardous enterprises. Now a person with 2,000*l.* or 3,000*l.*, trading on his own account, or in conjunction with those who are liable with their whole fortune for the debts that may be incurred, neither could obtain so inordinate a credit in proportion to his means, nor, if ruin did come, would he be the means of creating such a conflagration as would be the result which I have ventured to anticipate from his more extended concerns, in the event of his being a trader with commandite partners.

May it not be inferred that a change of the system and a change of the law relating to partnerships would in some measure induce a change in the habits of persons giving credit?—Persons engaged in trade certainly do change their habit from finding that their former practice was attended with loss, but then there are always new parties arising, and they just slide into the very same blunders that were committed by those who preceded them; and I may remark, as a general position, that the apprenticeship of a merchant is a very long and a very hazardous one; that he seldom benefits by the practice, or attends to the losses of others; that he acquires a knowledge of his business by the blunders he himself commits and by the losses he sustains; and that the experience thus dearly purchased, may be, and often, perhaps, is, a great advantage to himself, but it rarely benefits those who follow him.

You have stated that you consider that the capital in this country has of late been quite sufficient for every fair commercial speculation, that, perhaps, is applicable to the larger towns, such as London, Liverpool, Manchester, &c.; but do you consider that capital is so diffused as to enable (in the less populous districts) persons who have the intellectual capital for business efficiently to carry on all the trade that may be requisite in this country?—Since the peace, the capital of the country has been quite sufficient to carry on all the business that it was desirable should be done; that capital has of late very much accumulated and increased, and at the present moment there appears to me to be not merely a sufficient

9. Evidence of K. Finlay, Esq., 5 May 1836.

sufficient, but a superabundant capital for all the operations of trade, and for all the enterprises that it is desirable should be accomplished for the benefit of the country. Anything that can attract capital in an unnatural way to speculative objects, I consider to be very disadvantageous, and I therefore hold it would be unwise to add to the facility now existing to find capital for every enterprise that speculative men may think will prove advantageous to themselves.

Does not the facility with which it is found that parties are willing to embark their money in those concerns, where by charter or Act of Parliament a limited responsibility is acquired, show a great disposition in this country to place money in commercial enterprises, and the vast sums of money which since the peace have been sent out of the country in the shape of foreign loans, where a high rate of interest is expected, show that the market for the employment of capital is restricted in this country?—I think the capital of this country advanced for commercial purposes at a moderate rate of interest has been one of the means by which the manufactures of this country have attained their present eminence; capital can be had on low and moderate terms in this country for commercial undertakings, while in most of the countries of Europe, and in all countries out of Europe, the rate of interest for such enterprises is very high. With the establishment of joint-stock banks which have recently grown up in many parts of England, which have now increased and are increasing to that I may take the liberty of calling an alarming extent, the means are at present afforded of raising money on moderate security in a manner and to an extent never before experienced. I should certainly say that the facility at present existing of raising money is greater than is desirable or even safe, that therefore whatever change in the law might ultimately be judged wise for the purpose of attracting real capital to mercantile enterprise, yet that at the present moment there is more danger in any contemplated change than at any period I recollect; for my own part, it does not occur to me that any change would, under any circumstances, be what I consider a sound and wise system of law, but if change be determined upon, in my judgment it ought for the present to be postponed.

From your answer it may be collected, that one of your principal objections to the suggested change arises, from there being sufficient capital in this country for the carrying on all fit mercantile speculations; do you think that there would be objection to allowing commercial houses in this country to form limited partnerships in the Colonies or in India?—In my opinion there is no sound or safe system that can admit of limited liability, and if such be at all advisable or determined on as safe by the Legislature, I think it would be particularly hazardous and inconvenient in the East or West Indies. The distance of remote possessions prevents the possibility of parties being so fully acquainted with the state of trade at home as persons are who are upon the spot; and if my mind would ever be brought to consider the subject of limited liability as one safe and advantageous in itself, I would prefer its being adopted at home rather than see it suffered abroad, where I think its effect would work more mischief even than it would do at home. I omitted, in answering the last question, to advert to the supposition, that although capital was to be found as stated in the question in the large towns throughout the country, some doubt existed as to its being adequately found in remote parts of the country where it was particularly desirable that manufactures should be encouraged. Now, I am of opinion that capital, like blood, flows through the whole body, and that although not in the abundance at the extremities, it is at the heart, yet that there is always found enough and quite sufficient to sustain the body in perfect activity.

—No. 10.—

Copy of a Letter from *John Gladstone*, Esq., to *Kirkman Finlay*, Esq.

10. Letter from John Gladstone, Esq. to K. Finlay, Esq.

My dear Sir, Carlton Gardens, 16 May 1836.

I have read with attention Mr. Bellenden Ker's queries and your answers regarding the present state of the law of partnership in Great Britain, and I quite agree in the opinion you have given. It appears to me that wherever it is found practicable to extend the security to the public, and to simplify the system, it is highly desirable to do so. I think it would be beneficial to require that the names of co-partners should in every case be registered, to which the public should have easy access, but not their capitals: it would be sufficient for the object that the names were ascertained, as the whole property of each individual partner would remain, as at present, liable for the engagements of the co-partnership; was the capital subscribed to be also registered, an exemption from liability beyond the sum subscribed by each individual partner, might in such case be stipulated for, which would weaken the security; nor would it afford any security against partners who might not have sufficient means to pay up their subscribed capital, or that might withdraw it soon after it was advanced; I therefore think that registering capital is not a desirable measure, unless it is in cases of joint-stock companies, where the control and management would be vested in a committee or portion of the body, and who might be made responsible to the public for the whole capital being *bonâ fide* advanced and under their control. I have a decided objection to nominal capitals; I mean where certain sums are subscribed, but a part only advanced; I think this is delusion, and almost amounts to a deception practised on the public, though it has become a very common practice. As the stocks of such joint-stock company are objects of sale and transfer, I think the present obligation of liability for three years from the time of transfer sufficient for every object, and that it would

would severely shackle such concerns were it carried further, without any useful purpose being answered by doing so; but I would have the amount declared, and in such cases, registered capital paid up. The present law requires a creditor to outlaw any partner in a concern who may be out of the realm, before he can compel those who are within it to pay their just debts; this is a course of great hardship, if not deserving of a stronger denomination; it oppresses the creditor, and it shelters the fraudulent debtor from his just claims, without a reasonable cause, and calls loudly for repeal. Those resident ought to be acquainted with all the engagements of their establishment, and held answerable for them; an honest man would not avail himself of such protection, and a rogue ought not to have the power of doing so.

10. Letter from John Gladstone, Esq. to K. Finlay, Esq.

Yours, &c.
John Gladstone.

P. S.—As the liability of partners to each other is a subject for agreement and arrangement amongst themselves, and they therefore have the power to make such provisions as they may think proper, the public can have nothing to do with the matter, since the general liability, as well as individual, remains the same.

—No. 11.—

EVIDENCE of *C. T. Swanston*, Esquire, K.C., 31 March 1836.

11. Evidence of C. T. Swanston, Esq. K.C., 31 March 1836.

YOU are aware that in most legal proceedings by or against partners, it s necessary to include all the partners?—That I understand to be the general rule.

Do you not consider that considerable inconvenience arises from this rule, even where the number of partners is small, and where the numbers are considerable, makes it in many cases almost impossible to proceed?—Where the number is small, I am not immediately aware of any inconvenience beyond the chance of abatements by death; where the number is large, the rule sometimes amounts to a denial of justice.

Do you conceive there would be any objection to a law, allowing partners to register their partnership deed (containing the name of the firm), and to fix on a partner or officer to sue and be sued on behalf of the partnership, and providing that all judgments obtained against him should be available against the partners?—I do not perceive any objection to a voluntary registration; I have not addressed my mind particularly to the subject, and there may be objections which do not occur to me, but I think it would be a sufficient protection to the parties that they were not compelled to register.

You are aware that such provisions are adopted in the English Banking Act, 7 Geo. 4, c. 46, as well as in the Scotch and Irish Banking Acts?—Yes.

Do you not think, in addition to the permission to adopt the provisions above suggested, that where the firm consisted of more than a certain number (say 30), partnerships should be compellable to adopt them?—If the question is applied to a new species of partnership analogous to the *Société en Commandite* known to the French law, I should answer in the affirmative decidedly. If it is applied to partnerships as now existing, where the liability of each partner is indefinite, my mind is not free from doubt. Such an obligation might prevent many partnerships. Opulent persons, willing to invest their capital now as dormant partners, would not choose that their engagement should be made public.

You have before stated, that where the number of partners is large, the present rule of law sometimes amounts to a denial of justice?—I meant the observation to apply more especially to suits *inter se*; the statute of 7 Geo. 4, ch. 49, has provided a remedy to a certain extent in suits between a partnership on the one hand, and strangers on the other; but the want of such a provision, applicable to all suits among the partners themselves, sometimes occasions a denial of justice.

Would it not, therefore, be expedient to adopt some measure by which the inconvenience of their suing and being sued as partners could be avoided where there were many, by compelling them to appoint and register an officer for that purpose?—The advantage is manifest; whether it would countervail the disadvantage is a point on which I entertain doubt. I think that such registration would in some instances prevent capital being embarked in adventures of that kind.

You conceive that a provision which made it compulsory for partnerships, where there were more than 30 partners, to adopt the provisions above suggested, might be objectionable, by reason that it might deter persons from entering into such partnerships?—That is my impression.

But independently of that objection, you conceive that such provisions would be advantageous, inasmuch as they would remove the difficulties existing in the present state of the law?—Certainly.

The only objection to such provisions that occurs to you at present is the possibility that they might deter persons from entering into such partnerships?—That is the objection which occurs to me at present; it may also deserve consideration, whether registration would give an undue advantage to partnerships constituted of a smaller number, and therefore not within the provision; whether the class of partnerships comparatively secret might conduct their operations more successfully than the partnerships thus made public and open to their competitors.

As a general principle, do you conceive it would be expedient that publicity (and registration as a means of publicity) should be adopted in all cases of partnership as far as possible?—

11. Evidence of C. T. Swanston, Esq. K.C., 31 March 1836.

possible?—I think it would be desirable as a general principle; the advantages are manifest and unequivocal; perhaps the disadvantages may be rather problematical.

Do you not think that wherever written articles of partnership were subsisting they should be subject to registration, without reference to the number of partners?—No, I am not prepared to go to that extent. I do not see why contracts of partnership should be made public more than other contracts. I consider publicity as a remedy or preventive of an evil; the evil would not exist except as a consequence of large numbers or limited liability.

You are aware that in all private Acts establishing partnerships, and even in some stock company deeds, provisions are inserted for as far as possible effecting the objects referred to?—I understand that to be the case.

Do you not consider that as the present state of the law is such, that in partnerships consisting of many the difficulties of suing *inter se* in many cases amount to a denial of justice, it would be expedient, either as far as possible to remove those difficulties, or at once to say that such partnerships should not exist?—I think it would be expedient to remove the difficulties.

You consider the existing law as regards the remedies of partners *inter se* to be defective?—Certainly.

Would it not be advisable that it should be so modified as to extend the remedies of partners against each other in certain cases?—I think so, decidedly. Until very recently, courts of equity seem to have disclaimed jurisdiction on questions of account between partners, except as incident to a dissolution. In the very recent case of Richards *v.* Davis, 2 Russell & Milne, p. 347, Sir John Leach, Master of the Rolls, directed an account of past-partnership transactions, though the bill did not pray a dissolution; but he abided by the rule that the court would make no order for carrying on partnership concerns unless with a view to dissolution. I have more than once suggested, that some court ought to assume the jurisdiction which courts of equity have thus declined.

Has it occurred to you to consider how far a compulsory arbitration would be beneficial in cases of account or matters of dispute between partners?—As at present advised I am rather against compulsory arbitration.

In certain cases of injuries by partners to each other, as in the case of spoliation or destruction of partnership property, no legal remedies exist between partners?—No remedies at law.

An extension of the provisions of 7th Geo. 4, c. 46, would, in a great degree, remedy the evil of suing *inter se*?—It has occurred to me that something analogous to that might be adopted. I have not had an opportunity of revolving it sufficiently to frame it in detail, but the principle would be, that in suits between one or a minority of the partners and the rest, there should be one individual to represent the majority of partners, in order to enable the Court to pronounce a decree adversely, without requiring all to be defendants. If that can be done as between strangers, I do not see why it should not be done among the partners *inter se*. If, for example, in a partnership consisting of 100 partners, six are desirous to obtain a decree in equity for a dissolution, an officer of the company, whether the same who represents them in litigation with strangers, or another, might, as a single defendant, represent the remaining 94.

You are aware that, in almost every partnership deed, there is an agreement to refer disputes to arbitration; but that, in the present state of the law, considerable difficulty arises in enforcing such an agreement?—Yes.

Would you think it expedient, where there was such an agreement, and parties could not agree in the nomination of the arbitrator, that, upon special application, the court should be enabled to appoint an arbitrator?—If the court is to exercise a discretion in respect to the subject matter to be referred, it might have advantages, but it would amount to the introduction of a new field of litigation, a sort of preliminary suit; if the court is to exercise merely a ministerial function, without regard to the subject matter, to compel the parties to do that which they had omitted to do, as at present advised, I rather dissent from the suggestion.

Even where parties have agreed to refer all matters in dispute to arbitrators to be named by them, and they cannot agree on the nomination of the arbitrators, you do not think it would be expedient for the court to compel them to do so?—Not where they have agreed to refer future dissensions. If parties between whom there is a subsisting dispute agree to refer it to arbitration, I am not aware of any objection; but if parties enter into an agreement prospectively to refer unknown disputes, I think there are objections to enforcing such an agreement.

That is, you would not give parties, by their own deed, the power of excluding the jurisdiction of the court prospectively?—I think it is subject to great objection. It is impossible for parties to foresee what may be the nature of the future dispute; they may know that it will relate to partnership accounts, but they cannot know whether it will involve very difficult questions of law or equity. I apprehend, whatever other conveniences may attend arbitrations, arbitrators cannot reasonably be expected to possess the same skill and mastery in the art of deciding disputes, according to the rules of law and equity, as the Judges; and, from my own experience of awards, I am persuaded that, whatever may be the proverbial uncertainty of forensic adjudication, it is much increased in these domestic tribunals. Where parties, knowing the subject matter in dispute, as well as the questions of law and equity arising on it, choose to constitute a domestic tribunal, I am not aware of any reason why their agreement should not be enforced, but I think parties would be very rash if they were to bind themselves by such an agreement prospectively.

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Being rash, you would not allow them to be bound by it?—No; I think that this may be a proper exception to the general rule, that parties, not under disabilities, should be bound by their contracts. It is impossible for any man accurately to anticipate and appreciate the mischief to which he may be exposed by being excluded from resort to the jurisdiction of the ordinary tribunals. The distinction between an agreement to refer to arbitration future unknown disputes, and an agreement to refer a dispute actually arisen, and the questions involved in which are therefore known, seems to me substantial, and I should not propose an alteration of the law in this respect. If the dispute is a proper subject for arbitration, the interest of the parties affords some inducement to prefer arbitrators to judges.

Do you conceive that the above principle might be so modified as to allow of a special application to the court on a motion, or otherwise, and that the court itself should judge whether the matter was fit to be referred to arbitration?—I doubt the propriety of excluding parties from resort to the ordinary tribunals, except in pursuance of their agreement in reference to an existing dispute.

Will you refer to the Second Common Law Report, and the opinion given by the Common Law Commissioners on that subject, and state your opinion with reference to it?—So far as that opinion suggests a proceeding, under a compulsory order, for the decision of the dispute, not by the court, with the assistance of its officers, but by arbitrators, as a substituted tribunal, my doubts are not removed. In their experience of what passes before arbitrators, practitioners must often be reminded of Lord Eldon's observation on those tribunals, 6 Vesey.

Whereas the courts of law are constantly compelling parties to refer to arbitration?—Yes; but I have heard the same Judge say that if he were counsel in such a case he would insist that the court should hear the case through, and that he did not think a judge was at liberty to delegate his authority; and it must not be forgotten, that where parties have thus been driven to arbitration, at least the particular nature and subject of the dispute are known; and no court would refer to arbitration any contest involving important questions of law or equity.

The balance of your opinion is against prospective agreements for reference to arbitration?—My opinion is against compulsory prospective agreements to refer.

In forming your opinion against compulsory references, you are in some degree guided by your feeling against references in general?—Certainly, that influences my mind. In my opinion, there is more uncertainty in the issue.

Supposing that to be so, is there not at least as great inconvenience and difficulty in resorting to equity, where generally the court will not afford relief without dissolving the partnership?—There is great inconvenience, no doubt, and in that particular the practice seems to require alteration.

Such being the inconvenience, would not you either establish a modified system of compulsory arbitration, or so alter the jurisdiction of courts of equity as to enable partners, in questions of account or other disputes, to obtain relief without a dissolution of the partnership?—I think that a court of equity should entertain suits of that description.

Your opinion is, that the best mode of removing the difficulties as to suits between partners in equity, would be by some modification of the provisions of the English Banking Act?—That is my opinion with reference to removing the difficulty occasioned by multitude of parties.

Does it occur to you that, supposing the jurisdiction of courts of equity was altered in the manner above suggested, some improvement might not also be introduced into their machinery, with a view to facilitate the relief to be obtained?—Yes, it has occurred to me that the machinery of the court might be improved by employing either as its officers, or in subordination to its officers, persons experienced in accounts, as such persons are now frequently called in to assist arbitrators, and with great advantage. Extensive and complicated mercantile transactions require for their complete and effectual and convenient record, a system of accounts so complicated as to perplex persons not practically conversant with them. Complicated accounts might be investigated before a Master in Chancery, assisted by an experienced accountant, acting, not as the partizan of either party, but as an assistant to the officer of the court, with the advantages of arbitration, and with the further advantage of superior skill and habit of business, and the superintendence of the court when required.

You are aware that as the law now stands, the smallest interest in the profits of a partnership renders the receivers liable for the whole debts of the partnership?—Yes, with an exception in the instance of agents.

That is where they receive, not a share of the profits, but a sum of money in proportion to a share of the profits?—The technical principle of the exception might be questionable.

Then in the case of agents or brokers, a share of the profits does not make a man a partner?—No. I should be sorry to be required to reconcile all the decisions upon that point.

Do you not think that in a revision of the law of partnership, it would be advisable that question should be set at rest?—I should think so.

Might it not be provided, that where there was no fraud, the mere giving a share of the profits to an agent or a servant of the partnership, as a mode of payment for services, should not make the party liable for the partnership's debts?—I see no objection to such an arrangement.

Do you not think that the nature of the decisions makes it desirable that the principle of the law upon this point should be settled?—Yes.

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Do you think it would be expedient, that where an executor or a trustee carried on the trade of the testator for some limited period, either for the benefit of infants or in pursuance of the direction of the will, that such executor or trustee should have the means, by notice or otherwise, of protecting himself from personal responsibility?—I am inclined to think it would be advantageous. Any qualification of the liability of an executor or trustee, would of course imply effectual publicity of the nature of the arrangement, and an absolute exclusion of any beneficial interest in him.

Any expedient which effectually insured publicity of the fact that the trade was carried on by the party as executor or trustee merely, for the benefit of others, might, in the absence of any fraudulent evasion, be held sufficient to protect him from personal responsibility?—Such an arrangement seems desirable; I do not see why it is impracticable, but I would speak with great caution on a subject so new.

Are there any other points relating to partnership law which you would mention?—The point to which my attention has been most directed is the defective jurisdiction of courts of equity on questions between partners, and the consequent denial of justice.

As doubts appear to have arisen whether the share of a party in a joint-stock company is subject to the partnership lien, would you not think it expedient that such doubts should be removed, by declaring that such share should be subject to such lien, in the same manner as any other part of the partnership stock?—I think so.

Have you considered how far it might be expedient, under any modification, to introduce partnerships into this country with limited liability?—I have not had occasion to consider that question as it requires, perhaps, but it appears to me that the introduction of that principle would be advantageous, inasmuch as it would lead to the application of capital in commercial adventures, which is now withheld from them by reason of the unlimited liability which engaging in them imposes.

Supposing the law to admit of limited responsibility, the creditor must be aware that he either trusts the acting partner in respect of his apparent credit, or the sleeping partner (where there is one) to the extent of his responsibility?—The objections to that system, I think, would be removed by the publicity of the contract at the time when it is carried into execution.

Do you conceive that where there was a *bonâ fide* partnership, with a registration to enable the creditor to ascertain the extent of the liability of the partners, and where provisions were made and strictly enforced for compelling the payment of the monies agreed to be put into the partnership, that would afford a reasonable security to persons dealing with such partners?—It seems so to me.

Do you not consider that there is sufficient protection to the creditor if he has the means of knowing the persons whom he trusts, and also, in the case of a limited responsibility, of ascertaining the extent of that responsibility?—I think so.

Will you refer to the statute passed in Ireland, in the year 1782, for the establishment of limited partnerships, and consider how far you conceive the provisions of that statute would be applicable to a similar measure in this country, and how far those provisions would be a sufficient protection to the creditor dealing with such a firm?—The provisions seem to me more than sufficient, and calculated to render the statute nugatory; but I have not had an opportunity of addressing my attention to them in a manner which minute criticism would require. Two objects appear to me most to need a change in the law of partnerships: First, the defective jurisdiction upon questions arising among the partners *inter se*, a jurisdiction defective in two respects; first, that courts of equity in general require a case for dissolution of the partnership, to found their jurisdiction relative to the partnership accounts, and secondly, that the multiplicity of parties required by the rules of pleading renders suits impracticable or fruitless. Secondly, the admission of partnerships in which the liability of each partner shall be limited by a contract to which publicity is given before the parties can act on it; and I am inclined to think that such partnerships might be introduced without further precaution, the legislature from time to time interposing to remedy evils as discovered by experience.

Do you consider that the adoption of a system in which sleeping partners were permitted to restrict their liability, would tend to the encouragement of fraudulent speculations, or that such a state of the law would permit fraudulent evasions of liability to a greater extent than the present system?—I should think an effectual publicity at the origin of the contract would prevent fraud; with the exception, perhaps, of some cases in which capitalists might agree to embark a limited sum, 10,000*l.* or 20,000*l.* for example, in what is called a commercial speculation, in partnership with a person of some credit, but little or no capital, and who, by the command of so much ready money, could procure very extensive credit. Large debts might thus be contracted, for which there would be no effectual responsibility beyond the money advanced. If the speculation were profitable, the profit would be shared by the capitalist, while in the opposite event the loss would fall on the creditors. Thus, with comparative impunity, a capitalist might assist an adventurer in obtaining delusive credit for the conduct of a commercial enterprise, securing to himself the advantage of a successful result. It would of course be important to distinguish by some decisive mark the privileged from the ordinary partnership, and to prevent the former from being carried on under the aspect of the other.

— No. 12. —

EVIDENCE of *Edward Archer Wilde*, Esq.

12. Evidence of Edw. Archer Wilde, Esq., 19 May 1836.

You have been for many years in practice as a solicitor in the city of London?—I have.

You are aware that considerable difficulty exists with regard to partners suing and being sued, and that that difficulty is considerably increased in the case where the partners are many in number?—The difficulty is of course generally felt, and has been experienced in a number of cases, amounting in many to a denial of justice, and does require some legislative enactment to relieve the creditors of a large trading concern, as well as the companies themselves.

With regard to joint-stock companies which are not incorporated, or have not letters patent, do you think there would be any objection to a provision which would make it imperative upon them, where the partners were more than 30, to register the name of the firm, the names of the shareholders, &c., and appoint an officer to sue and be sued?—I think there would be considerable difficulty in a registration of partnerships. Are all partnerships to be registered in London? if they are, there is the difficulty of the creditors of a partnership formed in the large towns of Liverpool, Manchester and Birmingham, being driven to search in London. Is it intended that the registration shall be allowed in any place but London? if so, what is to be the rule that is to fix the towns at which registration is to take place?

Perhaps it might be convenient that the registration of all joint-stock companies should be in London; but would not some of your objections be obviated by making it imperative upon them to name in the registry the principal place of business, and to direct that a copy of the registry should be kept for inspection at such place?—The mode suggested, it will be clear, does not obviate the difficulty of searching for registration; because it suggests that when a search is made in London, and the fact of the existence of the partnership ascertained, then further information is to be obtained by means of the partners or company being obliged to furnish, at their place of business, additional information.

Are there not other difficulties, as regards partners suing each other?—Yes. A case occurred to myself, where a public company having lent 12,000*l.*, upon suing the debtor under an Act of Parliament authorizing the action to be brought in the name of the chairman, the defence was, that the company could not recover, notwithstanding that Act of Parliament, because an individual, a shareholder with the company, was partner with the defendant; and although in the course of the cause the defendant was restricted by a judge's order from setting up that defence, Lord Tenterden gave it as his opinion that it would have been a fatal objection to the right of the plaintiff to recover. Another case arose in my own practice, of a question whether a public company, a life insurance office, who had been libelled, could under their Act of Parliament empowering them to sue maintain an action against the defendant for the *tort*. There was much doubt upon the point; but the Court of Common Pleas held that the action was maintainable. Another point was attempted to be raised, whether the action could be maintained against the defendant, he being a shareholder in an office who had effected an insurance with the plaintiff's office, and was thereby interested in the profits. The defendant having omitted to raise this point in the first instance, the Court refused to permit him to amend his plea, in order to raise the question; I apprehend the law to be, that if the defendant had been a shareholder with the plaintiff's company, the action would not have been maintainable; or, in other words, that an action of *tort* cannot be maintained by a public company, notwithstanding they have an Act of Parliament to sue and be sued, if the defendant happens to be a shareholder.

Has any other mode occurred to you by which publicity, as to the names, &c. of parties, may be attained?—The object to be attained, is some mode by which publicity may be given to the names of persons who form and constitute a partnership, for two purposes; the one to assist the public in compelling such concerns to perform their engagements; and the other, to enable the partnership the better to enforce their rights. It does occur to me, notwithstanding the many difficulties there are, that it is worthy of consideration, whether the Legislature should not enact that all partnerships, within a certain time after they are formed, not consisting of a greater number than persons, shall give notice in the London Gazette, or any other publication that might be determined upon, of the christian and surname of the partners, the firm under which they intend to trade, and the place or places at which the business is to be carried on; and that they be likewise required, from time to time, to give notice of the alterations that may take place in the firm, and dissolution, &c.; that this regulation, as to such partnerships, would have the effect of attaining the object before mentioned, with the addition of enabling the public to sue the persons included in such notice; and such partnerships might be empowered (if deemed necessary) to use any one of such names for the purpose of enforcing their rights. With respect to public companies and partnerships embracing more than 30 partners, they might be required to enrol, either in Chancery or elsewhere (but the expense of enrolling should be reduced). With reference to the notice in the Gazette, it appears to me,

12. Evidence of Edw. Archer Wilde, Esq., 19 May 1836.

me, that as it has been so many years the ordinary course of giving notices with reference to partnerships, this would not appear to be much of an alteration or innovation; and that with respect to a large number of persons who form themselves into a public company they have no right to refuse incurring the trouble or expense, even if to benefit the public only; but this plan would also give great facilities to themselves. An Act of Parliament might likewise remove many of the disabilities of suing and being sued which exist, some of which I have before alluded to, and might adopt and extend that which is already partly settled, with reference to collateral engagements of partners; I allude particularly to the case of Bedford *v.* Brutton, which was a case in my own office, 1 Bingham's New Cases, 199, which was an action of covenant brought to recover rent on an agreement for letting a plot of ground to three persons as trustees of a building society. The defence was, that the plaintiff, by an agreement, of the same date as the agreement for the letting, became a shareholder in the society; and that therefore he could not sue the others, being a partner with the defendants. The court however determined, that although the agreements were of the same date, and although the buildings when erected, and the interest in fact under the agreement of letting, was for the benefit of the plaintiff himself, with other his partners in the building company, yet as it was a distinct contract for the letting, the action was maintainable; and I believe there are other cases in which the courts have held, that if the engagements between the partners are collateral, the fact of their being partners ought not to prevent their rights at law.

The effect then of your plan would be to make all partners give notice, and to compel those above a certain number to enrol?—Exactly.

There would be a difficulty as to partners by implication, or partners who had not formed a partnership in writing; would you make it compulsory that all should form their partnerships by writing?—I do not think it is too much to require that on forming a partnership all those who are intended to have an interest should give the notice in the Gazette to which I have alluded; and I think, practically, it is a form that would be attended with good; for the very difficulty that has been suggested will cause the parties to determine upon questions which are frequently left open to considerable difficulty; whether, in truth, it was intended that *A.* should be agent, with a commission, and *B.* clerk, with a large salary, partner or no partner. This exposes the creditor who sues the concern to litigation, to determine those very questions which the parties ought to have determined between themselves.

Do not difficulties or delay arise from the state of the law as regards pleas in abatement?—Some difficulty does exist now, and until very recently existed to a much greater extent; I allude to a debtor pleading that he has a partner, who it is sometimes alleged is abroad; and I know in practice that this has been used by unprincipled men to delay a plaintiff in recovering his just debt. An individual who traded under the firm of V. & Co., and was largely indebted, failed, and pleaded to actions brought against him that he had a partner. Some upon this discontinued their actions, and commenced new actions, including the supposed partner, but were unable on the trial to prove the partnership, and were nonsuited. This, however, I believe, has been in part remedied; but at present the plea in abatement exposes the plaintiff unnecessarily, as it appears to me, to bring a fresh action, by giving the plaintiff, as it is called, a better writ. This might be obviated by allowing the plaintiff to amend the record, by stating the names of the persons alleged to be partners with the defendant, and perhaps adding them as partners. The law of course must provide, that a plaintiff shall not avail himself of the right of suing one of several persons who are jointly liable to him, because the judgment recovered against the person so sued may not give to the defendant all his rights and remedies as against his other partners, in like manner as he would have had them supposing it had been an action brought against the whole; and on the other hand, the plaintiff is of course entitled to have a verdict against all who in point of law are liable to him for his debt.

Do you not conceive that in the present mode of taking partnership accounts considerable difficulty occurs; and as regards the power of a court of equity to compel a specific performance of an agreement to refer disputes to arbitration, would you enable the court to compel the appointment of an arbitrator?—With reference to the latter part of the question, as to arbitrations, I must say, that with upwards of 30 years' experience, I consider that of all the tribunals that were ever devised for deciding upon the rights of parties, with reference to the principle of their constitution, the mode in which the arbitrators are selected, the limited powers possessed by them, the appearance without the reality of a legal inquiry, and the mode by which the arbitrators ultimately decide, nothing can be less beneficial to the public. With reference to the taking of partnership accounts, I think some beneficial alterations may be made; of course a court of equity generally does not interfere unless a dissolution of the partnership is prayed; indeed it would hardly be useful for them to interfere on any other ground, because while the partnership is continuing the accounts are varying from day to day, and therefore it may not be too much for the court to say, you shall have the interference of the court only when you seek to dissolve your partnership. I need hardly say, that in any alterations of the law the best reforms are those which produce the least alteration possible in effecting the good you wish to attain. I do not therefore mean to propose a court of partnership; but I should suggest or consideration, whether there should not be, subsidiary to the Masters, official accountants, who should act either under the court or under the Masters, whose power should not only extend to the investigation and taking of partnership accounts, but who should likewise

12.
Evidence of Edw. Archer Wilde, Esq.
19 May 1836.

wise report matters connected with the rights of the partners as between themselves; I allude to the present system, where one partner, having a very small interest in the partnership property, files a bill, praying that the partnership may be dissolved, and that the partnership property may all be sold in order that his rights may be ascertained, notwithstanding the partners possessed of a large proportion of the capital have been willing to pay him out, and fully indemnify him against all liability in respect of the partnership; also with reference to what should be done as to the sale and collection of the partnership property; and, in fact, to determine what the contending partners would most probably have done, supposing the difference which occasioned the filing of the bill had not arisen. No difficulty I think would exist in finding competent persons for the performance of that duty. The advantages which I wish to attain are, the prompt determination of a competent person, with reference to the partnership property and accounts, which is in most cases of the last importance, and that the partners should not be exposed to all the delay which necessarily arises in the Master's Office from the want of the machinery necessary for the purpose.

Do you conceive it would be expedient more accurately to define the rule of law as regards an interest in a portion of the profits, making the person a partner, as regards third parties?—I do not consider that the law is doubtful with reference to the liability of the persons alluded to in the question, but there is great difficulty with reference to the question of fact, namely, whether a person who is deriving from a partnership business a pecuniary advantage, either under the name of clerk or agent, such pecuniary advantage being dependent upon the amount of the profits, is in point of fact a partner; for I believe it has now been settled that a person may receive any commission or salary not colourable, and if he does not hold himself out as a partner he is not liable as such. There will be considerable danger I think in enacting any provision upon this subject, because if it describes the exact character under which a person may derive profits from a business, persons will colourably bring themselves within the provision of the Act of Parliament, when in point of fact they were partners to all intents and purposes, and ought to have been liable to pay the debts of the firm.

Assuming that all change of the law in itself is an evil, do you consider, with reference to the points noticed, the state of law is such as to make it expedient, by reason of a probable balance of benefit, to make any changes to remove the inconveniences referred to?—I do think that there are doubts and difficulties with reference to the law of partnership that would render it expedient that an alteration in the law should be made, but that that alteration should only extend to remove what are positive evils; and it does not require, as it appears to me, any very extensive change to attain that object.

Have you considered how far it might be expedient to introduce into this country the law of *commandite* partnership, which exists in France and in some other countries?—I have. From the terms of the question, it appears that the extent of the liabilities of partners is proposed to be limited; that is a question of great difficulty; because the law says, that where persons have the chance of deriving gain they shall be liable to the chance of loss. I presume it is intended to consider whether an individual may be allowed to embark a limited capital with a restriction of liability beyond the amount of the capital, with publicity, by registration or otherwise. Such restricted liability does appear to me to be objectionable, inasmuch as although *A* may advance 5,000*l.* into a partnership in 1836, yet a person about to trust the firm may, upon searching in 1838, suppose that as 5,000*l.* was embarked in 1836 that capital was in the trade, whereas the whole of that capital may, on the contrary, have been lost previously to such search, and the sleeping partner may, in truth, for any given number of years after the registration and the embarking of his capital, be deriving profits from an insolvent concern, notwithstanding he has really no property in it; and he would by the enactment proposed be relieved from any liability to discharge the debts of the partnership.

Do you conceive there might be any other mode by which a similar object might be attained?—I think it would be better, instead of the advance of a limited capital, that an individual should be allowed to advance into a partnership any sum, at a particular rate of interest; that interest might be regulated by the profits of the trade or not, the party recording, as is the case now with warrants of attorney and judgments, such advance, with all the rights of a creditor, except that in the event of bankruptcy or insolvency he should not be a creditor till all the other debts had been paid. It at first would appear that this is the same thing as the allowing the advance of a limited capital; it is not so; for, in allowing the registration of a limited capital, it apparently tells the public that there is 5,000*l.* in the trade; but, in the other case, the persons who are dealing with the trade have the opportunity of knowing that there is a claim of 5,000*l.* upon it, and therefore it is their own duty to judge for themselves whether they will trust the partnership, knowing of that debt. Of course it is necessary not to forget the law of usury.

Do you not conceive that it would be expedient in some respects to alter the law, so as to enable executors or trustees (when so directed) to continue a trade without personal responsibility where there are infants concerned, or, at all events, for some limited period, for the purpose of winding up such trade, much difficulty existing from the present state of the law?—I think there does require some alteration or some provision enabling executors and trustees to continue the trade of a deceased; but I think that that assistance should be given only in cases where it is indisputably necessary that trade should be continued, because, from experience, I do not believe generally that the continuance of trade by persons in merely the character of executors or trustees is beneficial either to the infants or the creditors.

— No. 13. —

EVIDENCE of *Wm. H. Tinney*, Esq. K.C., 15 March 1836.

13. Evidence of Wm. Henry Tinney, Esq. K.C., 15 Mar. 1836.

YOU are aware that it is generally necessary in legal proceedings, by or against partners, to name all who are members of the firm?—I apprehend this may be stated as the general rule, though I believe the forms of pleading afford the means of evading the rule to some extent, but very imperfectly. The same rule exists as a general rule with regard to equitable proceedings.

Does not considerable inconvenience arise even where there are few partners, from this rule?—I believe much of inconvenience and delay arises frequently from the partners, or their names, not being accurately known, and from deaths.

Where the number is great it may be said to be a denial of justice?—It cannot be otherwise; the rule which obliges the parties sued, in order to take advantage of the absence of the others, to bring forward their names and places of abode, in certain cases, affords a very imperfect remedy.

Do you conceive there would be any objection to allowing all partners to register their partnership, stating the name of the firm, and fixing on some one person to be considered as the person who should be sued or sue on behalf of the partnership, and that all judgments obtained against him should be available against the partners?—I conceive that a registration, from which the world would know who are the partners, and the facility of suing and being sued by one partner or partners, would be very useful; perhaps the measure should be confined to partnerships consisting of many persons. A power of registering partnership deeds of bankers is already given by the Legislature; I do not know how it has operated; I conceive the registration now in question is meant to be made in some way compulsory. A good many regulations would be wanted to protect the partners against mistakes, and especially in cases of changes of the firm, either voluntary or by death, or otherwise.

Do you think it would be a sufficient protection to say, that until the registration of the incoming partner, the outgoing partner should be liable?—Some provision should be made to protect from innocent mistakes, even as amongst the original partners; the proposed regulation might meet cases of change, except by death. The estate, indeed, of the deceased partner, or his representatives, personally might be held liable until the change were notified on the register, but I think that such regulation would be unnecessary. The estate of the deceased should not be made liable for subsequent contracts of his partners, and persons who have not professional skill, and who accept the office of executor without knowing the circumstances of the estate they have to administer, should not be too easily committed; perhaps the law might remain as it is in case of change by death, unless the executor or some person in place of the deceased voluntarily become a partner; the death of a partner may often be for a long time unknown.

Do you think that where there are more than six partners, and a partnership for a longer period than a year, it would be expedient, in order to ascertain who are the partners, that they should be compelled to register their partnership deeds under a penalty?—I do not approve of penalties; certain benefits, such as the right of suing and being sued by an officer, might be withholden from partnerships not duly registered, or the partnership might be declared illegal, either generally or to a limited extent, so as to prevent the enforcing claims against strangers; that partners might also be prevented from enforcing claims amongst each other. This last regulation should perhaps be dispensed with, as the difficulties are already sufficiently great as amongst the partners themselves, unless new facilities are afforded by law; these perhaps might be reasonably withholden from persons refusing to comply with the law of registration.

Assuming that the law allows partnerships of many, should the law not be so framed as to afford, as far as possible, remedies by or against partners, or should it not be declared at once that such partnerships should not exist?—I think so; but I am afraid that irregularities would exist from mistakes or from want of the utmost vigilance and care, which, if the proposed law were rigidly enforced, might lead to much particular injustice, and perhaps some general inconvenience. These might probably be guarded against, at least in a great measure, by careful regulations. In some respects the registration must be essential, in others it might be only directory, or powers of amendment might be given to operate retrospectively, or provision might be made that certain defects or errors should not vitiate unless in case of fraud. I think there is no doubt that mistakes must be made in the original registration of partnerships consisting of many members, and still more in the registration of changes, and dissentients would always be on the watch for slips. I do not think that difficulties of this kind constitute a sufficient objection to a general measure, the principle of which is clearly beneficial; but they should be very carefully provided against.

You are aware that in all private acts, and in all copartnership deeds for establishing joint-stock companies, provisions are usually made, as far as possible, for effecting the objects beforementioned?—I think that in case of general legislation, different provisions might be requisite, because less care would be used in the individual cases.

Do you consider that the existing state of law, as regards the remedies of partners *inter se*, is defective?—Yes.

The remedies amongst themselves for the waste of the joint property or for misconduct, not coming under the particular words of any contract where there is a partnership deed, or if they have no partnership deed, are at least very defective?—Yes, and it is often exceedingly

13. Evidence of Wm. Henry Tinney, Esq. K.C., 15 Mar. 1836.

ceedingly questionable whether they can have any; though they have been allowed in a few cases, which, except as incidental to a dissolution and winding up of the whole concern, must be considered excepted cases.

That being your opinion, you would consider it advisable that the law should be so modified as to allow partners to have remedies against each other in certain specified cases?—I think that very desirable.

You are aware that in almost every partnership deed there is an agreement to refer all partnership disputes to arbitration, and that the present state of the law presents considerable difficulty in enforcing most of such agreements?—Certainly; they are generally unavailing.

May it not be stated that relief is afforded in most cases, on condition that the partnership accounts shall be wound up, and dissolution take place?—The law is very unsettled. The last reported case, I think, Richards *v.* Davies, 2 Russell and Mylne, 347, says, "that you may take partnership accounts without praying for a dissolution;" that was a decision of Sir John Leach's; the last case before that, of Luscumbe *v.* Russell, 4 Simon, 8, was a decision by the present Vice-chancellor, the other way; that was in conformity to the opinion of Lord Eldon. In cases of joint-stock companies, suits have been sustained for relief against specific frauds by partners acting as directors, without taking the general accounts, on the principle of restoring to the firm property fraudulently abstracted or withheld. Hitchens *v.* Congreve, 4 Russell, 562, is a leading case of that kind.

Parties are in general enabled to evade the usual agreement to refer to arbitration, by resorting to a court of equity, though it may, in some cases, be so framed as to prevent this?—Certainly; the agreement to refer to arbitration does not prevent a suit.

Do you consider that it would be advisable to allow a compulsory arbitration when there was an agreement to refer?—I doubt the expedience of enforcing general and prospective agreements to refer to arbitration; at any rate you will find great improvements of the law of arbitration necessary at the same time.

In addition to the increased power given by the late statute of the fourth and fifth of the present King?—Yes; I should observe that arbitrators may constitute a good tribunal where parties, desirous of avoiding litigation, have defined the points in dispute, and select their arbitrators, and arrange the terms of reference with a reciprocal desire of arriving easily at a just conclusion; but in case of compulsory arbitration the parties would proceed in a different spirit, and the judges chosen would be often incompetent and partial, and might even be chosen for that reason; and I think the provision for an umpire to be chosen by such persons would afford a very imperfect remedy.

As you disapprove of enforcing agreements for arbitration, do you think the remedies offered by a court of equity should be rendered more efficient and less destructive to partnerships?—I think this very desirable; the court of equity is an arbitrator, and we will suppose a more enlightened one than the parties would choose.

It may be stated, as a general rule, that, with some exceptions, a court of equity interferes only on winding up the partnership accounts, and on a dissolution being sought?—I think the law requires amendment in this respect; there ought to be a power of referring specific questions to some tribunal, a court of equity perhaps.

Would you think it expedient to allow parties, having entered into a general agreement to that effect (instead of an agreement to refer to arbitration), to call upon the court to appoint an arbitrator for the purpose of settling a partnership dispute?—The suggestion is very plausible, but it requires much consideration.

You might arrive at something similar to what is understood to be the law in France, which is a species of compulsory arbitration in cases of dispute between partners?—I am not sure if specific questions, including questions of account, could be brought before a court of equity, and the process were rendered easy, that it would not be better to have the determination of the court itself upon questions of right; matters of account might be referred to an efficient accountant, who might be at liberty to refer questions of law incidentally arising before him back to the court, or even to call at once for the direction of the court on any such matters arising. As to disputed facts, I am afraid they must be disposed of, as they now are, by the court, upon evidence regularly taken, or by the aid of a jury upon an issue, or by an inquiry taken before a Master or other officer. Perhaps means might be adopted of abridging the process prior to the original hearing.

Feeling the inconvenience of the present state of the law, you think it clearly an object to provide some remedy which may improve it?—A great object.

Do you not consider that the probable and almost certain inconvenience which arises from the reference to a court of equity, enables an unjust or obstinate partner, by refusing to go to arbitration, to make unfair terms with his co-partners, and sometimes occasions him to be bought out at an unfair price?—I suppose that is so; I have no particular experience.

You are aware, that as the law now stands, the smallest interest in the profits of a partnership, as profits, renders the owner of such interest liable to the whole debts of the partnership, though it is considered that the law may be evaded by taking a sum equal to the amount of profits, and that this rule has been somewhat relaxed as regards factors or agents. May it not be laid down safely, that when a party's name is not in the firm, and he has no capital in it, he may be allowed as a remuneration a certain share of profits without being liable as partner?—I think the question is attended with difficulties. How are the profits to be ascertained? Is an estimate made by the parties to be conclusive? Suppose the concern to be really an insolvent concern, taking the accounts in a very loose way, they may determine

13. Evidence of Wm. Henry Tinney, Esq. K.C., 15 Mar. 1836.

mine such an amount to be profits, is a man to be at liberty to keep a certain portion of that as a salary?

If he takes it as profits, he ought to be liable to return it if it were fraudulently taken?—It might be erroneously taken.

In that case he might be made liable as another partner?—The question should, perhaps, be considered more extensively. Suppose a man leaves by will his share of a trade to trustees, to divide the profits among his children, they, I conceive, would be considered as partners if they were adults, and received their share. This appears as reasonable a case for not attaching the liability of partners; and it would seem to be equally necessary in such a case to provide, that if they had received more than the profits they should be called on for the surplus.

The object is to get rid of the evasion now in use, by either declaring that an interest, commensurate with the profits, is an interest in the profits; or declaring, that under certain modifications, you might have an interest in the profits without incurring liability as partners, not acting as partners, nor having a capital?—I suppose that the reason of the present law of liability is, that the profits, if they are received by partners, are supposed to form part of the fund on which the creditors will have a claim, that they will not be all spent, but accumulate; or it is thought just that those who have expended the partnership property should be answerable to those who trusted the firm on the credit of that property; on either view the receipt of the profits should carry liability with it. Perhaps a mere stipulation for a portion of the profits as wages or salary, or remuneration for services, should not necessarily make a partner, but fraud should be guarded against by providing that he should be liable to refund anything, not real profits, to those who have a claim on the partnership. I think it would be dangerous to say that a man may take part of the profits and not be accountable at all, for the evasion might be in various ways very gross. I apprehend that the way in which partners calculate is the loosest possible; they take things at an imaginary value. Whatever price has been given, they often take for granted, not only that the article is of that value, but that it continues of that value year after year; they make a rough estimate, calculating the debts due to them as being good, or deducting an arbitrary per-centage, and estimating the demands upon them, perhaps below the amount, and make out an imaginary profit, and they divide accordingly; it would be dangerous to allow persons to take a share of those profits without some liability to the creditors of the concern, whose property is thus dealt with in their absence.

Do you conceive that in those cases, where a person is not substantially a partner, and has no substantial interest in the concern, but sharing in the profits, he should be made responsible only to the extent of the profits he has received?—A person, not partner, having received the profits of one year, should not in justice be liable for the losses of subsequent years; and yet it would seem, with a view to the general profits or loss of the concern, it would often be impracticable, and still oftener unfair, to separate a short period from the rest. I doubt whether any substantial encroachment on the present rule of general liability to creditors of all persons sharing the profits of a concern would be an improvement of the law. I think it would lead to fraud, and yet would sometimes press hardly on those who had spent what they thought their own, and would after be injurious to creditors, and therefore perhaps to credit.

Has it occurred to you that there is another inconvenience in the strictness of the rule of liability arising out of taking a share of the profits, in a case which has occurred under several of the great insurance companies, in which the insurance company stipulate that the insured shall have a portion of the profits; the partners themselves stipulated in their deed, and also in their policies, that the shareholders shall not be liable beyond their own share in the capital; but the company gives to the assured what they call a bonus, or return, from time to time, which is in fact a share of their profits; and it has been considered that the person taking any part of these bonuses or returns becomes a partner, and liable for the whole debts of the company; do not you think it would be expedient if in any general change of the law in cases which may exist, as far as regards those persons, the law should be so far retrospective as to obviate any difficulties which may arise?—I think alterations of the law desirable in this, and perhaps in some other cases which should be specified; the general rule of liability should perhaps continue.

Assuming that the law allows partnerships in which there are a great number of shareholders or partners, do not you think that it would be expedient, as far as possible, to facilitate a transfer of shares?—Yes.

At present, in a large number of those partnerships which exist, it is considered necessary that the interest of shareholders in the concern should be transferred by deed, or at all events by an agreement stamped, and the result of that law is, that the shares are not legally transferred, and great difficulties often arise on making a title to the shares?—Yes.

Do not you consider, where so many members of a partnership are allowed, it would be advisable to allow the transfer of those interests in partnership by an entry in the books of the company, paying a small duty on the transfer?—Yes. I think that the more things can be done without difficulties of form the better. It is only a question of form, not of substance; removing formal difficulties, I apprehend, is desirable.

And probably, if there was a small stamp on each sale and transfer, looking at it as a mere fiscal regulation, Government will sustain no loss?—I conceive that might be provided for. I think the interest of the revenue, in any question of general policy, a very subordinate consideration; a good tax should be substituted for a bad one.

Another question of considerable importance with respect to partnership property arises, about

13. Evidence of Wm. Henry Tinney, Esq. K.C., 15 Mar. 1836.

about which the law perhaps is not quite settled, or stands in need of explanation; I mean the interest of partners purchasing real estates with the partnership money, or part of the partnership money; do you think it desirable to have an express enactment, that where a real estate is purchased with partnership money, or partly with partnership money, for all purposes of transmission, both between the partners and all other persons, that it should be considered as converted into personal estate?—One of the last decisions, Phillips *v.* Phillips, 1 Mylne & Keene, 644, goes a good way towards that, but it may be better to set it right by express enactment. I think it would be expedient to enact, that every interest belonging to a trading partnership should be considered as personalty.

You are aware of the nature of the law of partnership *en commandite*?—Yes.

You are probably also aware, that by a statute passed in Ireland in 1782, partnerships for a term of 14 years, under regulations somewhat similar, but more strict as regards the remedies of creditors, are allowed?—Yes, the Anonymous Partners Act.

The same practice prevails in other countries, and it has been suggested that it might be advantageous to allow some similar provision in this country, with respect to trading partnerships?—The partners are to be registered; therefore they will add to the credit of the firm, I am afraid, without really adding to its substantial security; that appears to me objectionable.

Do you conceive they will add to the credit of the firm, when, if they are known they must be known in the character of limited partners; either they are not known, or if they are known, they must be known to belong to that firm in respect of some limited interest?—I am afraid they would add somewhat to the credit of the firm; the mere fact that substantial persons had entrusted their money to the acting partners would add credit to the latter; and the dormant partners being under restricted liability, would be less careful whom they should trust. Many persons of little responsibility would derive great credit from the possession of ready capital, and from being associated with persons of known wealth and character. But my great objection is to the systematical withdrawing of profits, or a share of profits, from liability to the creditors, which is a necessary part of the system. The present law of general liability is a mode of giving a remedy against accumulated profits, or against the estate of the party who might have made the accumulation. I think it may be assumed generally, that the tradesman does save a portion of his profits, and that that is a security to his customers, which security would be wholly, or to a considerable extent, lost in this case. No doubt the objection is lessened by a provision, such as is contained in the Anonymous Partners Act, for accumulating a share of the profits; but that is an imperfect, and, I conceive, not an unobjectionable remedy.

Might you not obviate the objection to a certain extent, by making it imperative on all persons carrying on trade, in which there were sleeping partners, so to designate the firm, that any person dealing with them might easily know that a sleeping partner was interested in the profits?—It may be said that it is their own fault to trust; but I think it ought to be an object to protect men even against their own imprudence.

You conceive, however, that it would be of essential use to the public to know that they were dealing with a firm which had a sleeping partner?—I think it would. The public must be fully advertised of the case to make the proposed system at all admissible.

Would you not consider it a sufficient advertisement if those partnerships had some mark or designation which would enable the public to know it?—It should be a mark that all persons who deal with them would be likely to know; not a mark that persons might make out if they used due diligence. Ordinary persons ought to know it; the very name of their firm ought to show it, or something of that kind.

Do not you consider it important that as far as possible the law should be defined, so that upon the assumption that limited partnerships were allowed, they should only be lawful for certain numbers and upon certain terms?—I see at present no reason for restricting the numbers. I think that it must be determined whether, to entitle yourself to the benefits of an anonymous partner, you should be obliged actually to advance the capital, or whether it would be sufficient that you should become engaged to advance it, and whether you should not be continued personally liable to a limited amount, though not generally. Perhaps, if you could entitle yourself to the benefit on merely engaging to advance capital, that would be an encouragement to engage in unsafe speculation; and if you could be entirely discharged from responsibility by advancing capital, that would be leaving the creditor too much at the mercy of the other partners. These points, I think, would require a good deal of consideration.

You have not considered how far, in a political view, it might be expedient to make so great a change in the present commercial policy of the country?—No. This part of our law has grown up in great measure without system. I should think improvements might be made on a systematical view.

Abstractedly, you consider it would be expedient to afford facilities for the investment of capital, so far as there were not means afforded of defrauding creditors?—I think such a measure is much less wanted in a country like England than in less wealthy countries. In a poor country you want to attract capital into commercial speculation, but I am not aware that with us the want of capital is complained of in any case.

Although the want of capital may not be complained of, still a vast quantity of rash speculation, which appears to take place in this country particularly, may possibly in some degree be attributed to the difficulty of employing capital in commercial speculations?—It may be so; but I am not aware that capital is found wanting for any solid speculation, or for any trade. I think there is some danger, for the reasons I have mentioned,

13. Evidence of Wm. Henry Tinney, Esq. K.C., 15 Mar. 1836.

that limited partnerships would be less prudently conducted, and would attract undue credit.

Although you state it does not appear from the quantity of speculation going on in this country that there is any capital wanting for any reasonable speculation, still the fact of vast quantity of capital employed in foreign speculation may be considered in some degree as an evidence that there is a difficulty of employing capital in speculation in this country?—I am not qualified to form a judgment upon this subject; but I apprehend that as in poor countries larger profits are made than in rich countries, it may be expected that capital will always overflow from rich countries to poor ones. Besides, new and profitable speculations will be presenting themselves in various places and countries.

Of course capital will overflow in a more extended degree if the law in this country in anywise prevented the investment of capital; the question therefore seems, whether the law in this country, by declaring any person who enters into any commercial speculation with other partners, is liable to the whole extent of his fortune, does not unreasonably restrict the investment of capital in commercial speculations?—It is a question of the balance of advantages and disadvantages. I do not feel sanguine as to the good effects, on the whole, of such a change in the commercial system of this country. I have, however, understood that such a system has answered very well in the case of the Scotch banks, which have hardly ever broken; perhaps the mere extension of the number of partners, affording due facilities for the conduct of their concerns, would produce the same good; because, for their own security, they would lay down rules amongst themselves against improvident speculations.

What would be the effect of a repeal of the usury laws?—The effect would not be the same. No trade could derive credit from the fact of being a large debtor, at a high interest. The plan of lending money at a rate of interest commensurate with the profits would, I conceive, lead to numerous inconveniences, against which, however, assuming that the existing law against usury ought to be abolished (to which opinion I incline), I think the parties might be left to protect themselves in their own way.

—No. 14.—

Evidence of *Nassau William Senior*, Esq., Barrister.

14. Evidence of Nassau William Senior, Esq., 15 Mar. 1836.

You have been long in practice as a conveyancer?—Twenty years.

You are aware that under the existing law inconvenience arises in partnerships, especially when numerous, from the difficulty of suing, and in being sued?—Certainly, all must be parties; and abatements follow which make the suit interminable.

Do you think that provisions would be useful, enabling partners to sue and be sued in the name of a common officer, as is provided by 7 Geo. 4, c. 46, in the case of bankers who register their partnership deed?—Certainly; I foresee much benefit and no inconvenience.

Do you think that it would be expedient to require the deeds of all partnerships, consisting of more than a given number, say 30 partners, to be registered, and the names of the partners, the amount of their capital, and their respective shares, stated?—I do.

Do you think that the law ought to allow these large partnerships to be formed, and yet give no effectual remedy against the shareholders?—Certainly not.

When persons think fit to form themselves into large partnerships, and thereby place themselves beyond the convenient reach of the law, could they complain if they were compelled to let their names be known, and to place themselves, both as plaintiffs and defendants, in a convenient relation to those with whom they have dealings?—I think that we ought to adopt one of two plans; either to prohibit all large partnerships, or to give them the means of employing themselves conveniently for themselves and for the public. Under the existing law each party suffers by turns.

Do you think that registration ought to be obligatory on large partnerships, and only permissive as to small ones?—I should be inclined to make it imperative upon all partnerships established for permanent purposes, if a line could be drawn excluding joint undertakings for limited and temporary objects.

At all events you think that it would be expedient to allow a creditor to sue any partner and obtain judgment against the firm?—The power of selecting an obscure, or busy, or helpless person out of the whole firm is capable, as experience proves, of being abused. The registered deed might appoint some officer against whom, or in whose name, all legal proceedings should be taken. If he were out of the way, the action might be brought against any individual partner.

The result is, that you think it desirable that if large partnerships are to be allowed, the best means of suing and being sued should be given to and against them; and generally that the remedies by and against partners should be facilitated?—Yes.

Do you not think the law, as regards partners suing *inter se*, requires amendment, and that the provisions usually inserted for this purpose in private partnership joint-stock company deeds should be adopted?—The provision now alluded to is not, I think, common in ordinary partnership deeds. I should be anxious to enable partners to resort to a domestic forum, but have some doubts as to the expediency of opening to them the public tribunals. Every one recollects the Opera House case, and the discussions between partners,

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ners, which occupied the courts for years in Waters *v.* Taylor. I fear the public time would be too much employed if the courts of law decided disputes between one partner and another.

You have referred to a domestic forum; you are aware of the difficulty, under the existing law, of forcing a partner to submit to that forum, and that an agreement to refer disputes to arbitration, unless very skilfully drawn (and then only in some particular cases), becomes practically inoperative?—I alluded in the last answer to that difficulty.

Do you not think then that an attempt ought to be made to make such agreements more efficient?—I think that the Legislature is bound to make such an attempt. The universal insertion of such agreements shows the general sense of mankind as to their utility. The loopholes through which a fraudulent or litigious partner can now escape from them are disgraceful to the law.

Have you considered how far it might be expedient to have a compulsory arbitration, similar to that adopted by the French law?—I have long been convinced that it ought to be done. A rule of conduct, which partners at the commencement of their partnership, and when their minds are unbiassed, uniformly lay down for themselves, must have been found to be convenient.

In the cases to which you refer, the agreement is voluntary?—The prospective agreement is voluntary, but the performance of it is, or is intended to be, compulsory.

You consider such an agreement incidental to a deed of partnership?—Yes, and that it would be a gross blunder to leave it out.

The present state of the law makes it a very imperfect provision?—Yes.

Perhaps you have not considered, whether it would be better merely to make such agreements (when inserted) efficient, or, by a general enactment, to force all partners to refer their disputes to arbitration, whether their partnership articles contained such a clause or not?—I have considered the question, and I am in favour of such a general enactment.

In that case, might it not be expedient to have a mercantile court, or a set of mercantile arbitrators, and persons conversant with accounts, who should be arbitrators, similar to the provisions of the French law?—Like the official assignees; but how would you pay them, by salary or by the job? I do not see my way clearly as to that.

Where parties, instead of going to arbitration, go into a court of equity, the frequent result is, the winding up of the partnership and the ruin of the concern?—In general, the order directing an account, directs also a dissolution.

Does not the present state of the law afford dishonest or obstinate partners the means either of ruining the concern, or of exacting a sum of money as the price of retiring?—I am sure it does.

That is the result of the inconvenience of the present remedy?—Yes.

Assuming that it is expedient to allow large partnerships, do you not think that those partnerships which are not made corporations, should be enabled to have their property conveyed to persons designated as trustees, and that on the appointment of such trustees, or their change, the property should be allowed to follow, and vest in them as a *quasi* corporation, without the expense of new deeds?—I certainly think that it would be advisable; in fact, it is only applying to real property, what the power of suing and being sued is as to personal property. Giving a right to sue and be sued, in the name of the firm, is saying that personal property shall vest in the firm as a permanent body: saying that real property shall vest in trustees and their successors, and that they shall be capable of conveying it, and of giving a receipt for the purchase money, is precisely the same doctrine applied to realty; in fact, under the Roman law, where the distinction between real and personal property was not made, the power of suing and being sued would have carried both.

You are perhaps aware, that in joint-stock companies, not authorized by Act of Parliament, some inconvenience has been felt, and some difficulty experienced, in transferring the shares; and you are also probably aware, that shares must be transferred by a deed, which pays the 35*s.* deed stamp; does it not occur to you, that if these partnerships are to be allowed, it would be very convenient, and perhaps profitable to the revenue, if the necessity of a transfer by deed in cases of partnership shares was taken away, and a smaller stamp, say 5*s.* per share, were substituted?—I think that a share ought to be transferrable by an entry in the books of the company without stamp.

Do you think there might be a certificate, which would bear a 5*s.* stamp, enabling a person to enter that transfer on the books of the company?—I would get rid of the stamp altogether; no stamp is necessary in transferring money at a bankers, or stock in the public funds, from one account to another. Why should we impose a stamp on such a transfer in the books of a company?

Have you turned your attention towards the question of commandite partnerships generally?—I have.

Are you aware that in Ireland, in the year 1782, an Act of Parliament passed allowing partnerships, very similar to commandite partnerships, for 14 years, with conditional registry, the provisions of which Act were very similar to the present law in France?—I was not aware of the Act in question; the peculiarity of the French law of partnership is the requiring some person to be responsible *in solido*.

At present you are aware of the state of the law, which says, that the smallest interest in the profits of a partnership, although the individual is not known to any of the creditors of the partnership, involves liability for the whole engagements of the partnership?—Yes, subject to certain evasions.

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And that under that state of the law, many persons, without knowing the strictness of the rule, or who have come accidentally into the possession of shares in a company, are liable?—Yes, executors for instance.

Do you think it would be sufficient, if the creditors of a firm had the means of knowing who were its members, and the amount of their respective liabilities, that that would be a sufficient guarantee to any person dealing with a partnership?—It would be a better guarantee than he has now.

Some of those who are not favourable to the introduction of the French law, conceive that it is expedient that persons engaging in a partnership any portion of their capital should be liable to the whole of its debts, in order to induce them to look very carefully and very minutely into its affairs and management; do you assent to this?—It often appears plausible to force people to be prudent, but it is generally found that such enactments are mischievous. The care and attention in question it would not be in the power of some, or for the interest of others, to afford. A busy person, who has embarked perhaps a tenth or a twentieth part of his capital in a joint undertaking, would not find it worth his while to devote much of his time to its concerns. A person unaccustomed to business would be unable to attend to them beneficially. Such persons, therefore, do not employ any portions of their properties in ordinary partnerships, and the consequence is, that small sums are often spent, instead of being accumulated, or are employed, less productively than would otherwise be the case, in chartered companies or in foreign loans, and the increase or the productiveness of the national capital is retarded or diminished.

Do you conceive that a creditor's remedy against a commandite partnership would be deficient, if the managing partners were responsible to him *in solido*, and the commandite partners only to a limited amount?—His security would be better than it is now against partners all responsible *in solido*, but trading with borrowed capital. Under the commandite system the lender becomes a commandite partner. He not only has no rights against the creditors of the firm, but is liable to them for his share, both of the capital and of the profits of the concern. Under our system, the person who lends the capital takes a mortgage or warrant of attorney, and the creditor, who knew nothing of this transaction, finds the assets swept away by claims having priority over his own.

Do you think that under the proposed system it would be difficult to prevent the fraudulent abstraction of capital from the concern?—The French law is very strong; it requires the commandite partner to refund even his previously received profits.

Would you go as far as the French law?—I think there should be some limitation; I think I would allow the creditor to have a remedy on the commandite partner for what he brought in, and I would give him an interest in the profits for the last six years, but I think I should stop there.

Do you not think that the establishment of partnerships with limited responsibility would bring into activity much capital?—I have already alluded to the inducement held out under the present system to persons of small capital, to employ it in chartered companies or in foreign loans. Under our system, a man who has saved 500*l.* and does not like to buy with it railway shares or Belgian bonds, may perhaps buy into the funds or lend it on mortgage. By such an investment he will get only four per cent. He will find indeed persons who, wishing to make a productive use of the money, and having no security, will offer him five per cent.; but so small an additional return will not pay for the danger. If, in order to obtain the 10 or 15 per cent. which can be obtained in commerce or manufactures, he employs it himself in either of those occupations, he must give up his whole time. If he lends to a person who can employ it, and offers to him a share of the profits, he is either a partner responsible *in solido*, or liable to the penalties of the usury laws. I have no doubt that commandite partnerships, which should allow a small capitalist to obtain commercial profit without risking more than a definite sum, would cause much fresh capital to be productively employed.

As large joint-stock companies, with a limited responsibility, cannot now be established at will, do you think that, unless the law is expressly and clearly altered in this respect, it would be wise to alter it evasively, by allowing the formation of commandite partnerships by any number of persons?—No. I think the number of commandite partners should be limited, unless we are prepared to give an express sanction to the uncontrolled establishment of joint-stock companies with a limited responsibility.

Have you considered the probable operation of commandite partnerships in promoting combinations among persons of small capital to raise a larger capital and rival individual tradesmen?—In those trades in which large capitals can be safely employed, the persons possessed of such capitals, and willing so to employ them, have, under the present law, great advantages. They can manage their transactions less expensively, and either obtain average profits at a lower selling price, or high profits if they sell at the ordinary price. And as few persons possessed of large fortunes, and therefore enjoying both opulence and safety, like to run the hazards of trade, those among them who will run such hazards have a sort of monopoly. This monopoly commandite partnerships would break down. A combination of small partners might wield a capital equal to that possessed by one great establishment.

— No. 15. —

EVIDENCE of *William Tooke*, Esq., M. P. 14 May 1836.

15. Evidence of Wm. Tooke, Esq., M. P. 14 May 1836.

You have been many years in practice as a solicitor?—I have.

I presume you are aware that much inconvenience arises from the necessity, in legal proceedings, of stating all the names of the parties composing a partnership, and which, where the partners are many, amounts in many cases almost to a denial of justice?—I am.

Do you think there would be any objection, in those partnerships which consist of many partners, to compel them to register the partnership deed, and to name an officer to sue and be sued?—I think it would be very desirable, in cases of partnerships comprising numerous individuals, that the names and the names only should be registered, power being given to any one, or to a secretary or clerk, to be designated as the person to sue or to be sued on behalf of the entire firm.

Do you think there would be any objection to giving permission to all partnerships to register, though their number was smaller than that contemplated?—I see no objection to such permissive power, but would rather prefer its being compulsory in all cases as applicable to the names, trade and residences of the partners, but not requiring any disclosure of the terms or tenor of the deed of partnership.

If by the means stated, the law should be rendered suitable to large partnerships, do you not consider that it would be advisable to make it illegal to deal in shares of a partnership not legally formed?—Having expressed an opinion in favour of a compulsory registration of the names, trade and residences of all partnerships, I should certainly approve of any regulation that would have a tendency to protect the unwary against being entrapped into speculations with unknown parties, on the faith of prospective profits, without adequate means of ascertaining the real merits of the subject matter of the proposed partnership, or of the solvency of its members.

You are aware that by the present state of the law, except under particular circumstances, an agreement to refer prospective disputes to arbitration will not be enforced by a court of equity?—The difficulty adverted to in this question has occurred to me in the course of my own professional experience.

Do you conceive that the present mode of administering justice in courts of equity, with respect to partnership disputes, is the best that may be devised?—I can easily conceive a much more efficient scheme for taking the partnership accounts.

Do you conceive it would be advisable that courts of equity should have the power of enforcing agreements to refer to arbitration, either by compelling the parties to nominate arbitrators, or by the court having the power itself to nominate suitable persons to be the arbitrators between the parties?—I think either would be a great improvement; particularly that of the court nominating an officer competent to investigate mercantile and other accounts, instead of the tedious, expensive and unsatisfactory mode at present resorted to of taking such accounts in the Master's office.

The question was put in the alternative, inasmuch as probably you conceive that the reference of long partnership accounts to barristers or persons unacquainted with mercantile transactions, is not upon all occasions the most satisfactory mode of settling the disputes?—I entirely concur in that view; the only difficulty would be in the selection of an individual competent to the inquiry, as I have seen very great inconvenience from the circumstance of the reference of such accounts to barristers, and which have at length been necessarily handed over for further investigation to a regular accountant.

Does not difficulty and delay arise in suits against partners, by reason of pleas in abatement?—It being of the essence of a partnership, in contemplation of law, that each individual partner is liable for the joint engagements, I am of opinion that the plea in abatement operates as a denial of justice to creditors, and as such ought not to be allowed.

Do you consider that there would be any objection to defining the present law as regards an interest in the profits, rendering a party liable as a partner, so as to remove all question as to whether persons who were neither partners, nor had any control over the management of the business or capital, but who receive a remuneration out of the profits, were liable to the partnership engagements as partners?—I should think a declaratory law to that effect would be highly desirable, could it be so guarded as to preclude its being made a cover for a substantial general partnership, and at the same time eluding its legal liabilities as such.

— No. 16. —

EVIDENCE of *John Hodgkin*, Esq. 22 April 1836.

16. Evidence of John Hodgkin, Esq.

You are at the bar?—Yes.

And have practised as a conveyancer?—Yes, for about 12 years.

I believe you have had very frequent opportunities of turning your attention to the preparation of private Acts of Parliament and deeds relating to joint-stock companies?—Yes, I have.

 I assume

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I assume you are aware that there exist considerable difficulties with regard to partners suing and being sued, and with regard to partners suing *inter se*?—Yes, I am. The difficulty, especially where the partners are numerous, often amounts in effect to a complete denial of justice, and although partnerships of this description are not in the present state of the law illegal, yet if any difficulty arises in their management, the means of redress are almost wholly denied them.

Do you think it would be expedient, as regards partnerships consisting of many persons, that they should be compellable under certain provisions, somewhat similar to the Bankers' Act, to register their partnership, and to appoint an officer to sue and be sued?—Yes; I have long considered that in this particular at least (which is quite distinct from the question of limited liability), a change of the nature alluded to was indispensable, on the grounds both of justice and public policy. Whether the particular provisions of the Bankers' Act may in all respects be eligible for this purpose is a different question, and one on which I should hesitate to give a decided opinion, not having seen much of the working of that Act in practice.

As regards the failure by the registered partnership to appoint a person to sue and be sued, this might be obviated by giving special powers to sue any one of the partners?—Yes, my view of the case very much coincides with this. I think that where the liability is not intended to be limited, the effect of a judgment obtained against the officer should bind the property of the individual members, and that where through accident or design there is no officer in existence, the individual partners should be liable to be sued as in a common partnership, but that in these cases greater facility should be afforded for the redress which the partner so sued might seek against the other partners or the body at large.

Will you state what you conceive to be the principle, and the most onerous objections with respect to the present state of the law?—The case of Vansandau *v.* Moore, in 1 Russell's Reports, affords a striking illustration of one of the principal evils; for in that case it was considered that each of the defendants had a right to put in a separate answer, and consequently the proceedings were extended to a length which would have rendered further prosecution of the cause ruinous. The principle on which Lord Eldon appears to have proceeded in this and some other cases, was that of allowing as many obstacles and difficulties as possible to be thrown in the way of unincorporated companies, evidently with the view of destroying them indirectly; and when we consider how many assurance companies and other highly respectable and useful bodies still stand only upon the footing of the annuity company in that case, it is evident that the innocent and the public at large suffer with the guilty. The difficulties in the way of taking an account is another of the practical defects of the present system. Lord Eldon appears to have thought that an account could not be compelled except with a view to the dissolution of the partnership (*See* Forman *v.* Homfray, 2 Ves. & B. 329); and though some subsequent cases have thrown doubt upon this opinion, (*See* Harrison *v.* Armitage, 4 Madd. 143,) still the usual machinery of the Court, and especially of the Master's office, is such as to render the interference of Chancery very dissatisfactory, as well as expensive, even where it chooses to lend its aid.

I assume, the conclusion you have arrived at is, that partnerships consisting of so many as to make the remedies by, against and between them inconvenient, should either at once be declared illegal, or that there should be such a measure introduced as should remove those difficulties which now exist?—Certainly; and with the present commercial enterprise of this country, I do not believe that the first alternative would be submitted to.

Do you apprehend that any serious inconvenience would arise by affording what might be considered a facility to speculations in thus removing the legal difficulties in partnerships of this nature?—I am not apprehensive of such a result, if the measure affirmed the individual liability of each member as in ordinary partnerships, and facilitated the enforcing of that liability. Whilst on this part of the subject I may observe, that notwithstanding the advantages which have been supposed to flow from the *societé en commandite*, I am much inclined to think that this absolute liability should be the general rule, and the limited responsibility only the exception.

Assuming the measure you have alluded to is adopted, would you prefer the compelling the partnership to register the whole deed, or would you follow the plan adopted in the Bankers' Act, of requiring only a return of the members of the partnership, the name of the firm, their place of business, and the name of the officer to be sued?—That is a question, the bearings of which I have not much considered; but my present preference would certainly be in favour of the registration of the entire deed, considering that in companies exceeding the limit adverted to, privacy must be almost altogether out of the question, and that the public might derive some considerable advantages from knowing the constitution of the body with which they were dealing.

Would you consider it necessary to make it a condition that such partnerships should adopt some mode of giving publicity to their accounts?—Considering the nature of commercial transactions, I should feel much more hesitation at such a requisition. The objects to be effected by it would, I conceive, be twofold; the protection of the partners and the safety of the public; the former would, I think, be better met by the individual constitution of the company, and especially by proper provisions with regard to the auditors, and I am inclined to think that the latter would be sufficiently secured by the individual liability of the partners. If any periodical public return were required, I think it should be of a very general nature, care however being taken to have it properly verified.

Do you conceive it would be expedient to settle the law as regards companies having trans-

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transferable shares; at present I conceive there is, at least, a doubt how far a partnership may be formed with shares absolutely transferable?—I am aware of that doubt, which has the great sanction of Lord Eldon's authority as to its existence, (independently of the Bubble Act, now repealed). It is certainly fit that it should be removed; and I apprehend that the best mode of getting rid of it would be to make all such shares transferable, and to obviate any supposed objection to the practice either by the forms of transfer, or a tax imposed upon them, or by provisions which should prevent such companies being in other respects of a mischievous character. To expose them to risk, on account of the mere transferableness of the interest, is, I apprehend, pure injustice.

Do you consider that it would be necessary to provide any forum, or any one officer, who should judge of the fitness of any company to be formed before they were entitled to register, and have the benefit of the Act?—That would depend upon the amount of benefits which the Act would secure to them. If those benefits did not extend beyond the giving them facilities to sue and be sued, and for the individual members to sue one another, it does not strike me that the inspection or consent of any officer would be necessary.

It is proposed to accompany the measure I have alluded to with a declaration, that all partnerships, consisting of more than a specified number of partners, who do not register, should be illegal, in order to obviate any attempt at evasion of the provisions; do you see any objection to that?—No, I think that such a provision would be almost a necessary accompaniment of the other measure. It might deserve consideration, whether the illegality should be treated penally as in the Bubble Act, or by simply declaring that no rights of partnership or property should spring out of an arrangement not so registered, in which the illegality would have more of analogy to the Statute of Frauds; and I am disposed to think that this latter provision would be sufficient if it were fully followed out. The rights of the parties should be *conclusively* bound in this respect by the provisions of the new law, in the same manner as under the Ship Registry Acts, against which it was determined that no relief could be afforded, either at law or in equity.

As I believe it is the better opinion, that the transfer of shares in joint-stock companies must be considered subject to the deed stamp, do not you consider that this leads to inconvenience by the neglect of the parties legally to transfer them?—There can be no doubt that it does; and it has also led to a variety of contrivances on the part of several eminent counsel to effect a legal transfer of the shares by means of entries in the company's books, all of which I consider to be ineffectual, since they either amount to an assignment, in which case the stamp ought to be impressed upon the books, or they do not, in which case the rights of the intended transferee are not complete.

Do you see any objection to a measure, by which the transfer of these shares, in the company's books, should be legalised, paying a small stamp, which it may be considered, in a fiscal point of view, would be a benefit to the revenue?—I think that such an arrangement would be a great advantage to the parties, and no less to the revenue. Whether it should be imposed upon the entry in the books, or upon a certificate of transfer, is a question of detail which may deserve further consideration.

As regards those partnerships in which it is intended the partners should only be subject to a limited liability, and in which powers or privileges should be granted either by Act of Parliament or letters patent, has any plan occurred to you that would be expedient, by which an uniformity of proceeding might be adopted?—With regard to these, as well as most other private bills, I have much regretted the ever-varying forms in which they appear; and whilst I am aware of the difficulty of excluding future changes as the exigency of the case may require, I think that much saving might be effected in expense, and much uncertainty removed, if a few of the provisions indispensable to all such associations were incorporated into one or more Acts by way of pattern, (*vide* Report of the Committee of the House of Commons on Private Bills, and particularly the evidence of John Tyrrell, Esq.) With most of the suggestions of my learned friend on this subject, as contained in that Report, I fully concur; but it is manifest that, in preparing any such general pattern, great care and accuracy would be necessary. This very care would, in my apprehension, be one great advantage of the plan, since clauses in individual Acts are now often prepared in great haste; and individual terms of expression give rise to difficulties, which, whilst they lead to frequent litigation, prevent the adjudication in one case being of any use as a precedent for a somewhat similar difficulty in other companies. The common law reports afford abundant evidence of this with reference to canal companies, and the difficulties are very numerous, which, on account of the small amount at stake, are never brought into court, and yet on which it is next to impossible for any practitioner to advise with certainty. This has very repeatedly occurred to me in my own practice.

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Before proceeding to any fresh head of our subject, I wish to make one addition to my former remarks, on the subject of the present state of unincorporated companies. According to the existing law, the bankruptcy of one of the partners, however numerous the firm, endangers the existence of the whole, it being considered that the parties are not able by any previous contract to provide for the winding up of their affairs in an event which deprives them of all power of disposing of their own property, namely, bankruptcy. There may be some reason for this state of the law where there are only two or three partners, and the interest of the bankrupt in the partnership constitutes nearly the whole of his assets;

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assets; but it is manifest that it would produce great inconvenience and loss to the solvent partners to have their affairs wound up *in invitum*, at the instance of the assignees of the insolvent partner, instead of his interest being terminated under the provisions of the deed of partnership. I would propose that in those partnerships at least which are registered under the provisions of the new law, the assignees of an insolvent or bankrupt partner should be deprived of this power, and bound to submit to the terms of the deed of partnership. For a statement of the existing law in this respect, I would refer to the case of Wilson *v.* Greenwood, 1 Swanston, pages 471 and 481.

The next subject to which I wish to call your attention is the state of the law as to agreements by partners to refer disputes to arbitration?—It has always appeared to me an anomaly that parties who have bound themselves by the most stringent terms to adopt a certain course of proceeding, not only not illegal in itself, but which has by various Acts of Parliament received the express sanction of the Legislature, should nevertheless be at liberty to treat such an agreement as *nudum pactum*, which is practically the effect of the present decisions of our courts both of law and equity, with reference to prospective provisions for reference of disputes to arbitration. I see, however, considerable difficulty in the way of the courts uniformly enforcing those provisions, since many cases may be conceived, especially in large concerns, and in matters of fraud, in which the private forum might be altogether ineffectual for giving full redress to all the parties interested. A circumstance which increases the evil of the present state of the law is, that whilst it denies to the parties their own tribunal, it provides them with a very inefficient, dilatory and expensive one in its room. I would suggest, that with a view to remedy these evils, in the first place, a more efficient mode of taking the accounts by courts of equity should be provided. I think that the courts should have the power by an expeditious and summary process to send the parties before official accountants, in the selection of whom a thorough knowledge of commercial transactions should be the principal qualification; and with the machinery of the courts thus improved, I think it might safely be enacted, that whenever a case arose which fell within the terms of the private provisions for submitting disputes to arbitration, the court should be empowered, on a summary proceeding, either to direct the parties at once to enter upon arbitration under a rule of court, according to the suggestion of the Common Law Commissioners in reference to an actual cause, (*see* Second Report of Common Law Commissioners, page 26), or, in the alternative, to send them before the official accountant, if the circumstances of the case, either with reference to fraud or the magnitude of the transaction, rendered such a proceeding in the opinion of the court more advisable. I think it would be desirable, that in any legislative enactment, the onus of showing that the case was not a fit one to be determined by the private tribunal of arbitration should be thrown upon the party seeking to escape from the terms of his own contract; and at the same time, that where a reasonable doubt existed, the court should thus have the opportunity of providing a remedy equally efficacious and perhaps on the whole not much more expensive.

Assuming it is expedient that official accountants should be appointed for the purposes you have mentioned, have you considered how far it may be advisable, that persons skilled in mercantile matters should hold a somewhat similar office, of official arbitrators?—That is a part of the subject which I have not much considered; but it appears to me highly probable that such an arrangement might be attended with considerable advantages, and might probably obviate the necessity for the establishment of anything like a public commercial tribunal (a *cour de commerce*), of the propriety of which I entertain considerable doubt, for it appears to me that the effect of different tribunals having particular branches only of the law or practice committed exclusively to them, more especially if the persons appointed to preside in them were not professional lawyers, would have the effect of introducing a variety of practice and of principle, against which even the power of a supreme court of appeal would hardly be an efficient check. I think that such official arbitrators should not therefore be considered as a court; nor do I see any necessity for their proceedings being public. If I rightly apprehend the spirit of the proposal, it is merely an improvement of the machinery of private arbitration.

From the opinions you have expressed, you consider the present state of the law such that it is expedient to introduce some alteration, for the purpose of obviating the present inconvenience?—Most unquestionably.

It may be assumed, that any modified interest in the profits of a concern, as profits, carries with it the whole responsibility of the liabilities of the partnership; do you consider it would be expedient so to define the law as to remove all objections as to whether clerks or others employed as agents or commission brokers should become partners under that law, or leave it in its present state?—I very much doubt whether any benefit will result from a legislative enactment upon the subject. I think that the principle which regulates these cases is tolerably clear, nor do I apprehend great difficulty in its application; and if by a legislative enactment a provision were once made for any individual, whether servant of the concern or not, to receive in effect a share of the profits, I think it would open a door to considerable litigation, if not fraud. The experience of the French, in this respect, with reference to their *societé en commandite*, seems to me a warning against giving greater facilities for affording to servants the privileges of partners without their responsibility. The facilitating the giving of salaries to clerks out of profits, would no doubt operate as a very powerful stimulus in favour of the concern in which they were employed, but my apprehension is that it would tend to break down what I still consider as the valuable principle of responsibility, that all those who share the profits should bear the burden.

You

You are aware now, that by an evasion of the law you may still attain the same ends, by giving them a sum of money which should be equal to a given share of the profits?—Under narrow limits and by a thin distinction; if I suggested any change in the law, I think it would be to put an end to this evasion of the law by declaring that an annuity equal to a given proportion of the profits should have precisely the same effect as a given share of the profits in inducing liability.

Do you conceive it would be advisable, under certain limitations, to allow executors or trustees in pursuance of the directions of a will to carry on partnerships for a limited period (say during the infancy of children) without personal responsibility, assuming notice is given?—I am disposed to think that it would. Cases of inconvenience and hardship have come within my knowledge of this description, and much more frequently have desirable arrangements been prevented by a knowledge of the state of the law in this respect, testators either omitting to adopt provisions which they would otherwise think desirable, or executors refusing to act under them when made. Still, for reasons not altogether dissimilar to those which I have alluded to on the last branch of the subject, I think that considerable caution would be necessary in the mode of effecting these changes. I am disposed to think it would be desirable that in all matters of trade they should be bound to style themselves executors or trustees, or in some other clear way, to put the public on their guard as to the peculiar nature of their position.

Referring to the question of commandite partnerships, as allowed by the law of France, New York, and some other states, do you conceive that the introduction of such a law in England, modified somewhat on the same principle as that on which it is allowed in Ireland, would be beneficial, taking care also that such partnerships should trade under such a name as should give notice of the nature of the partnership?—I confess that, as at present advised, the inclination of my opinion is against the expediency of introducing the principle of *societé en commandite* into our jurisprudence. It certainly comes recommended by several considerations of private convenience, more especially as affording an eligible provision for the widows and other relatives of commercial men who have formerly been engaged in the same business, and it may at first sight appear that the injury which the public sustain from not being able to resort generally to the personal property of the sleeping partner, is not much greater than that which they suffer from a capitalist, who has supplied the funds by way of loan, coming in as the principal creditor of the bankruptcy, and sweeping away a large proportion of the assets which would otherwise have gone to the general creditors of the concern. But on the whole I am disposed to think that the private advantages are not to be put in competition with the insecurity of the public. The main distinction between the case of the capitalist who advances the funds by way of loan, and the secret partner is, that in common estimation the former, when his position is known (which it generally is to a considerable extent), lessens *pro tanto* the credit of the house, and thereby puts the public upon their guard; whilst the existence of monied partners with restricted liability upon the new principle would, I think, practically have a tendency to create too high an idea of the resources of the house, to which fallacy the existing usages and notions of trade would for a long series of years contribute, in spite of the provisions of the law itself. The experience of France, too, so far as I can gather it from the writers on the subject, tends to show that the plan of secret partners of this description is extremely liable to abuse and fraud; and though the suggestion of limiting the number, and thus drawing the line of distinction between a private trade *en commandite* and a joint-stock company, may be thought to lessen the chance of its encouraging unlimited speculation, yet it may be remarked on the other hand, that the more obvious and natural distinction would be in the other direction, since when a company partakes of the nature of a public undertaking, and the shares of the partners practically resemble stock on which they are to receive a dividend, the ground for limiting the responsibility seems increased; and on the whole, as before hinted, I am disposed to think that the rule should be, unlimited liability; that this rule peculiarly applies to private trade; that the exception only should be limited responsibility, and that this exception more properly applies to those large undertakings which the Government or the Legislature may think on public grounds entitled to this peculiar privilege.

You have referred to the difficulties and the apparent liability to fraud existing in the present state of the French law, which you have collected from the writers on that subject. Do you consider that more difficulties and more fraud appear from those writings than there does upon several of the existing branches of the law as at present in England, and which may also be collected from our own books?—I do not mean to make such an assertion, but I would not add the frauds of a new head to those that already exist. On the whole, the subject may deserve further consideration, and if I see reason to alter my conclusions in any respect, I will append them to my evidence.

Postscript to the Evidence.—Further reflexion and conference with others confirm rather than weaken my objections to the plan of *societés en commandite*; and I think that the events of the last four months are a warning against doing anything further to foster the spirit of speculation.

— No. 17. —

EVIDENCE of *Samuel White Sweet*, Esq., 21 May 1836.

17.
Evidence of S. W. Sweet, Esq. 21 May 1836.

YOU have been a considerable time in practice as a solicitor in the city of London?—I have.

You are aware that in most legal proceedings by or against partners it is necessary to include all the partners; does not inconvenience arise from this?—When partners are numerous, the expense and inconvenience of making them parties to a suit frequently prevents proceedings being taken against them.

Do you consider that in those cases where the partners are numerous it would be desirable to alter the law so as to suit it to such partnerships; or to say that partnerships consisting of many should not be legal?—This question depends on the propriety, in a commercial point of view, of permitting partnerships or joint stock companies consisting of numerous individuals. Whilst, on the one hand, it is important to give every facility to remedies against partners, it is, on the other hand, equally important that improper combinations by operatives or other persons should not be encouraged. If operatives were to be led to form partnerships or associations by small and numerous contributions, the end might be to drive capitalists from their manufactories.

Does it occur to you that, assuming the law should permit large partnerships, it would be expedient to compel all partnerships consisting of more than 30 partners to register the name of their firm, the names of the partners, their place of business, and the object of the trade, and to nominate one or more persons to sue and be sued on behalf of that partnership?—I think it would be an advantage to trade and to the public if all partnerships were registered, so that each partner might be known, and might be made responsible for the debts of the firm in which he has interested himself.

Perhaps you conceive it would be advisable, supposing partnerships were not registered, either to take away the plea in abatement, or to allow the plaintiff to amend without beginning *de novo?*—I do not think it would be desirable to take away the plea in abatement; but it would be an improvement if the plaintiff, in case of a plea in abatement, were allowed to amend without being compelled to begin *de novo*, care being taken to give the new defendants proper time for their defence. I think it would be a further improvement in the law, if a plaintiff, after having sued one partner, and obtained a judgment against him, in ignorance of the existence of other partners, or in consequence of the other partners being abroad, were permitted to sue the other partners when discovered, or when they return, or to prove against the estate of all the partners, in case of their bankruptcy.

Do you conceive it would lead to fraud to allow a judgment against any one partner who did not plead in abatement to take effect against all the persons with whom he was partner?—I think it would not be expedient to allow a judgment against one partner to operate against all the partners; and that if the law were so altered it would be dangerous, and would expose innocent persons to great frauds.

You are in favour of a general registry of all partnerships?—I think a register of partnerships is desirable, as enabling parties to ascertain who they are to sue.

Would you make an exception of partnerships not in writing?—No, I would not.

Admitting all change in the state of a law so complex as the law of England to be an evil, do you consider the objections to the present law of partnership so great as to make it expedient to introduce some change?—I think many provisions might be made of a beneficial nature with regard to partnership, particularly in settling any disputed matter of account arising pending the partnership, or in winding up the affairs after it has expired or been dissolved; and so to enable the creditors to get speedily paid, and each partner to possess himself of his share of the capital of the concern. As the law at present stands, difficulties arise in disposing of questions during the partnership, and an obstinate partner has it in his power at the end of the partnership to throw the whole affairs into the Court of Chancery, and to compel a sale of the partnership effects, however vexatious that step may be. And the creditors of the partnership are unable to get paid their debts without suing and obtaining execution against the partners. Now, if a summary remedy were given, so that justice might be done without going through the forms and delays of filing a bill, putting in answers, examining witnesses, hearing the cause, and taking the accounts in the Master's office, great advantage would arise to the public.

Do you not conceive that the present law, which enables a partner having a small interest to compel the winding up and sale of the whole partnership property, is inconvenient, and often operates with great injustice?—I think it does; a delinquent partner, or the assignees of a bankrupt partner, may subject the concerns of a partnership to great loss by enforcing the right to a sale and account, although ultimately nothing may be found due to such partner or assignees.

With reference to the agreement to refer disputes to arbitration, which is usually inserted in partnership deeds, but which a court of equity, except under particular circumstances, will not enforce, do you conceive it would be expedient that the court should have the power of compelling the parties specifically to perform such an agreement, or would you give to a court of equity the power of appointing some official or other arbitrator?—I should be disposed to encourage the arbitration of accounts without compelling parties to resort to a court of equity: and I think it would be a considerable improvement, if when parties cannot

cannot or will not agree upon their accounts, or upon some individual to settle them, power were given to a court of law or equity to appoint an individual to take the accounts, and wind up the estate; but this should not be compulsory on the parties if they afterwards agree. In making such appointment, great care and circumspection would be required, that the person appointed might be well acquainted with the particular species of trade, and the accounts connected with it.

Do you conceive the present mode of taking an account in the Court of Chancery in the Master's office is effectual?—I think it is exceedingly deficient and unsatisfactory. In a cause in which I was concerned, the usual decree was pronounced for an account, and it was referred to the Master to take an account of the partnership dealings and transactions. Now, although the cash-book and other books had from time to time been kept in the ordinary way, and been open to the inspection of the partners, there had been no regular settlement of any balance; and therefore, when I carried in a charge stating the result of the entries contained in the books, I was met by an objection from the Master, who refused to proceed with the charge, and required all the items of the account to be set out and gone into. This was so awful a proceeding, that my client was driven to effect the best settlement he was able.

Does it occur to you that there is any mode of facilitating the taking of accounts like that of appointing some official person, to be attached to the Master's office or to a court of law, who should be authorized to take them, if the parties could not agree?—I do not approve of giving power to a Master to subject parties to the expense of an official accountant against their consent, but would give the Master power to appoint an official accountant if the parties did not agree. In the case of partnership accounts, the accountant agreed upon, or the official accountant, ought to produce the result of the accounts, leaving it to the parties to dispute before the Master the principle upon which he may have proceeded, or to object to anything he may have allowed. A remedy at law might, I think, be given in partnership transactions, without compelling a party to resort to a court of equity; but if a summary remedy in partnerships were given to courts of equity, similar to the remedy in the case of charities, by a petition, so as to settle from time to time any question which might arise in a partnership, or in taking a partnership account, without endangering the destruction of the whole partnership, or of the property engaged in it, it would be productive of great advantage to the public.

You do not consider the reason usually given in such cases, that if courts of equity should interfere without dissolving the partnership they would be overwhelmed with business, sufficient for preventing parties applying to the court for the purpose of having some particular dispute or some particular difficulty solved?—I think that such a reason ought not to prevail, especially as courts of justice are supposed to be open to every individual who has occasion to resort to them.

Entertaining the opinions you have expressed, you are probably adverse to the introduction to this country of the law of *commandite*, or limited partnership?—Under proper restrictions and regulations, parties might be allowed to contribute to the capital of a partnership, without subjecting themselves to loss beyond their capital. I think one restriction should apply to the amount of profits to be drawn out, and the time of drawing. Without some regulation to prevent it, a person contributing a part of the capital might soon withdraw the whole of it, upon an assumption, and probably a false one, that the profits authorized his doing so.

Do you conceive that it would be expedient to permit executors or trustees for a limited time, say the period of infancy, or during the life of the widow, to carry on a partnership for the benefit of infants or the widow, without being personally responsible, giving notice that they carried on the partnership as executors?—I do not think it would be advisable to permit the trade of a testator to be carried on, without subjecting some party to personal responsibility. If a party be put forward as the responsible person, then I think that executors or trustees might permit their testator's money to be used in the trade for the benefit of his estate, subjecting that estate only (besides the party personally liable) to responsibility for the debts and losses of the concern. At present, executors and trustees are deterred from carrying into effect the directions of their testator, to the great injury of his family, by the responsibility to which they would subject themselves.

Difficulties occasionally arise as to what interest in the profits creates a partnership liability; this applies particularly to commission houses, and to persons who are paid as agents by a share of the profits; do you consider it would be expedient to define the law, and make it more explicit upon this point?—I understand the law to be at present, that if a party is to be remunerated with reference to the quantum of profits made, and if he has no interest in the profits themselves, he is in no respect considered as a partner. The distinction is very fine, and it might be useful to declare such agreements to be valid, and that the servant or other person so employed and paid should not be deemed a partner.

With reference to your particular experience in mercantile partnerships, do you conceive it would be expedient to permit the establishment of *commandite* partnerships in the colonies, and houses abroad, even if it were not expedient to introduce them into this country?—I think that every encouragement should be given to promote the success of new settlements, and to benefit our colonies; and that if such permission were given, it would have a beneficial operation.

— No. 18. —

EVIDENCE of *Edward Lawford*, Esq., 17 March 1836.

18. Evidence of Edw. Lawford, Esq., 17 March 1836.

YOU have been in practice as a solicitor for many years?—Yes, for 22 years.

You are aware that difficulty frequently occurs in proceedings by or against partners, by reason that it is necessary in most cases to name all the members of the firm?—It is so.

Do you not consider that frequent inconveniences arise, even where the number of partners is small, from this rule?—Undoubtedly; there are many instances in which that is the case.

And where the numbers are considerable it often amounts to a denial of justice?—Unquestionably.

Do you conceive that there would be any objection to allow all parties to register their partnership deed, stating the name of the firm, or fixing on some one person to be considered as the person who shall be sued or sue on behalf of the partnership; and that all judgments obtained against such person should be available against the partners?—It does not occur to me that to allow it could be in any case objectionable.

If the law allows partnerships of many, should it not be so framed as to afford, as far as possible, the facility of remedies by and against partners, or to declare that such partnerships should not exist?—I think that the state of the law in that respect should be made consistent, which is not the case at present. Where the number of partners is great, any actual remedy (as we have seen in some late instances), either by them or against them is, in practice, wholly out of the question.

Do you not think, therefore, with reference to the preceding question, where partnerships consist of a given number of partners, say 20 or more, that then, in order to make the law efficient, and to provide remedies for the creditor, as also remedies on their part against their creditors, that it would be expedient to compel them to register their partnership deeds, and to appoint some one person to sue and be sued?—I am entirely of that opinion; and I think that 20 is much too large a number to be unregistered.

You are probably aware that, in most private Acts for establishing partnerships, and in joint-stock companies' deeds, provisions are usually framed for the purpose, as far as possible, of effectuating those objects?—Yes; I am aware that such is the case.

Have you experienced any difficulties from the state of the law as regards partners suing *inter se*?—I have had no occasion practically to consider that, but I know theoretically that it is so.

You consider the law as defective upon that point at present?—The law is so far defective that it compels them to go into a court of equity, instead of having recourse to the more ordinary proceeding at law.

Do you conceive it would be advisable to alter the present state of the law as regards the right of partners to sue each other?—It appears to me that that might be effected by the Legislature, which is now occasionally effected by means of the partnership deeds themselves, when they are properly framed.

You therefore consider the well-framed instruments, which lay down a special code for the guidance of partners, as a good guide for the framing an effectual general principle applicable to all partners?—I do, certainly.

You are aware that a court of equity will not, except under certain circumstances, enforce an agreement to refer prospective disputes to arbitration; and that, with few exceptions, any partner, notwithstanding such agreement, is not precluded from resorting to a court of equity?—That is so, certainly.

I take it that your experience has afforded you sufficient means of ascertaining that very considerable injury is sometimes sustained by partners in being compelled to come to an account under the jurisdiction of a court of equity?—Undoubtedly.

Do you consider that this power of evading an agreement to refer to arbitration is detrimental, and, moreover, gives to a fraudulent, obstinate or ill-advised partner the means either of ruining or of oppressing his partners?—Yes, that is my view; but it proceeds upon the assumption that there has been a previous agreement entered into that disputes shall be referred to arbitration; for I do not mean to say that, to compel a man against his will to refer a matter to arbitration, if he has not agreed so to do, would be advisable.

Perhaps even the reference to arbitration may not always, in the best manner, effectuate the objects of the parties, because where arbitrators are not named in the deed, where partnership disputes have arisen, the general inclination of each party would be to name some one person, not so much with reference to his capacity as with regard to the chance of his being an advocate?—Yes.

It may be important to consider how far courts of justice might be allowed, upon application, to nominate arbitrators?—I think, that where it has formed one of the conditions of a partnership that disputes should be referred to arbitration, it is desirable that some mode should be devised by which the party should be compelled to adhere to that engagement: I am not prepared to say in what mode that might be best effected.

With regard to intricate questions of account; the court is generally very desirous of referring them to arbitration, as being the best mode of getting at the justice of the case?—I think I may say that I have universally found that to be the case.

Would

18. Evidence of Edw. Lawford, Esq., 17 March 1836.

Would it be expedient to facilitate the attainment of that remedy without having first recourse to a court of law?—I think so.

May it not be stated that in 99 cases out of 100 of disputes of partners relating to accounts, the end is a reference to arbitration?—I think that it is so in a large proportion.

You are aware that, as the law now is, the smallest interest in the profits of the partnership, as profits, renders the partner liable for the whole debts of the partnership?—Certainly.

Although it is considered that the law may be evaded by giving a sum equal in amount to the profits?—Yes.

Have you had any experience where parties, who, ignorant of this state of the law, have suffered by being found to be partners?—Instances have occurred to me in my professional practice in which I conceive that the greatest possible injustice has been inflicted upon honourable and innocent men by that state of the law.

Do you not consider that it would be expedient so to define the law as to prevent any doubt on this head, and to provide that where a party has no power in the administration of the affairs of the partnership, nor any capital in it, and does not hold himself out as a partner, should not be subject to partnership liability, though he may by agreement take as a remuneration a share of the profits?—I apprehend that such a provision might be contrived; and I think that the general leaning of the courts of law now is so to construe the law as to effect that just object. It does not occur to me that there could be any just objection to what is proposed; it would in reality be paying a salary, the amount of which should be ascertained by the profits of the year.

Some risk may arise, lest the law should enable a person to take an undue share of the profits; this probably might be avoided by a direction, either that an agreement which was fraudulent should be void, or making the party in that case liable as a partner?—The danger would be in evasion, and the difficulty would be to limit what should be a reasonable share; but I think that such rules might be laid down as should make an undue share of the profits evidence of fraud, so as to induce a court to set that agreement aside, and to leave the party liable as a partner. I think that, if any alteration should take place in the law, the greatest possible care should be taken to avoid an error on the other side, which might be a greater evil than that which it is now sought to remedy.

Have you had occasion to have dealings with the transfer of shares in joint-stock companies?—I have had little to do professionally, or otherwise, with joint-stock companies, beyond offering my clients my advice, when I have been consulted on the subject, to have nothing to do with them.

What was your motive for giving that advice; that the laws relating to them were defective, or that the companies were not founded upon very sound principles of commercial dealing?—Certainty of the one, and great suspicion of the other.

Are you aware that interest in joint-stock companies is considered to be transferable only by deed?—I am.

And consequently, by reason of the expense of the stamp and of the deed, considerable difficulty arises by parties not actually executing such deed of transfer?—Yes.

The end of which is, that when it is necessary to make a title to the share of the stock considerable expense is incurred, and often considerable difficulty?—Yes; I am aware that that is so.

Do you not therefore think that, if the Legislature allows the formation of joint-stock companies, it would be advisable to give greater facilities for the transference of those shares by entry in the books of the company, rather than making it necessary to have a substantive deed for each additional transfer?—I am certainly of that opinion; and I see no reason why it should not be effected in the mode in which transfers are made in the books of those bodies which have been established with that especial view; I allude more particularly to the East India Company and the Bank of England.

As a general principle, you conceive that every facility should be given for the transfer of property which is allowed by the law?—Certainly.

— No. 19. —

REVISED STATUTES of the State of *New York*, Part 2, c. 4,

OF LIMITED PARTNERSHIPS.

19. Revised Statutes of the State of New York.

1. Limited partnerships for the transaction of any mercantile, mechanical, or manufacturing business, within this state, may be formed by two or more persons, upon the terms, with the rights and powers, and subject to the conditions and liabilities herein prescribed; but the provisions of this title shall not be construed to authorize any such partnership for the purpose of banking, or making insurance.*

2. Such partnerships may consist of one or more persons, who shall be called general partners, and who shall be jointly and severally responsible as general partners now are by law; and of one or more persons who shall contribute, in actual cash payments, a specific sum as capital, to the common stock, who shall be called special partners, and who shall not be liable for the debts of the partnership, beyond the fund, so contributed by him or them to the capital.

* The different Sections of this Title, except the tenth, and where otherwise noted, are taken, with variations, from the Act of 1822, p. 259.

19. Revised Statutes of the State of New York.

3. The general partners, only, shall be authorized to transact business and sign for the partnership, and to bind the same.

4. The persons desirous of forming such partnership shall make and severally sign a certificate which shall contain,

1. The name or firm under which such partnership is to be conducted:
2. The general nature of the business intended to be transacted:
3. The names of all the general and special partners interested therein, distinguishing which are general and which are special partners, and their respective places of residence:
4. The amount of capital which each special partner shall have contributed to the common stock:
5. The period at which the partnership is to commence, and the period at which it will terminate.

5. The certificate shall be acknowledged by the several persons signing the same, before the chancellor, a justice of the Supreme Court, a circuit judge, or a judge of the county courts; and such acknowledgment shall be made and certified in the same manner as the acknowledgment of conveyances of land.

6. The certificate so acknowledged and certified shall be filed in the office of the clerk of the county in which the principal place of business of the partnership shall be situated, and shall also be recorded by him at large in a book to be kept for that purpose open to public inspection. If the partnership shall have places of business situated in different counties, a transcript of the certificate, and of the acknowledgment thereof duly certified by the clerk in whose office it shall be filed, under his official seal, shall be filed and recorded in like manner in the office of the clerk of every such county.

At the time of filing the original certificate, with the evidence of the acknowledgment thereof, as before directed, an affidavit of one or more of the general partners shall also be filed in the same office, stating that the sums specified in the certificate to have been contributed by each of the special partners to the common stock have been actually and in good faith paid in cash.

8. No such partnership shall be deemed to have been formed until a certificate shall have been made, acknowledged, filed and recorded, nor until an affidavit shall have been filed, as above directed; and if any false statement be made in such certificate or affidavit, all the persons interested in such partnership shall be liable for all the engagements thereof, as general partners.

9. The partners shall publish the terms of the partnership when registered, for at least six weeks immediately after such registry, in two newspapers, to be designated by the clerk of the county in which such registry shall be made, and to be published in the senate district in which their business shall be carried on; and if such publication be not made the partnership shall be deemed general.

10. Affidavits of the publication of such notice, by the printers of the newspapers in which the same shall be published, may be filed with the clerk directing the same, and shall be evidence of the facts therein contained.

11. Every renewal or continuance of such partnership, beyond the time originally fixed for its duration, shall be certified, acknowledged and recorded, and an affidavit of a general partner be made and filed, and notice be given in the manner herein required for its original formation; and every such partnership which shall be otherwise renewed or continued shall be deemed a general partnership.

12. Every alteration which shall be made in the names of the partners, in the nature of the business, or in the capital or shares thereof, or in any other matter specified in the original certificate, shall be deemed a dissolution of the partnership; and every such partnership which shall in any manner be carried on after any such alteration shall have been made shall be deemed a general partnership, unless renewed as a special partnership, according to the provisions of the last section.

13. The business of the partnership shall be conducted under a firm in which the names of the general partners only shall be inserted, without the addition of the word "company," or any other general term; and if the name of any special partner shall be used in such firm, with his privity, he shall be deemed a general partner.

14. Suits in relation to the business of the partnership may be brought and conducted by and against the general partners in the same manner as if there were no special partners.

15. No part of the sum which any special partner shall have contributed to the capital stock shall be withdrawn by him, or paid or transferred to him, in the shape of dividends, profits or otherwise, at any time during the continuance of the partnership; but any partner may annually receive lawful interest on the sum so contributed by him, if the payment of such interest shall not reduce the original amount of such capital; and if, after the payment of such interest, any profits shall remain to be divided, he may also receive his portion of such profits.*

16. If it shall appear that, by the payment of interest or profits to any special partner, the original capital has been reduced, the partner receiving the same shall be bound to restore the amount necessary to make good his share of capital, with interest.*

* Laws of 1827, p. 249; of 1822, p. 259, §. 11.

17. A special partner may, from time to time, examine into the state and progress of the partnership concerns, and may advise as to their management; but he shall not transact any business on account of the partnership, nor be employed for that purpose as agent, attorney,

attorney, or otherwise. If he shall interfere, contrary to these provisions, he shall be deemed a general partner.

19. Revised Statutes of the State of New York.

18. The general partners shall be liable to account to each other, and to the special partners, for their management of the concern, both in law and equity, as other partners now are by law.

19. Every partner who shall be guilty of any fraud in the affairs of the partnership shall be liable civilly to the party injured to the extent of his damage, and shall also be liable to an indictment for a misdemeanor, punishable by fine or imprisonment, or both, in the discretion of the court by which he shall be tried.

20. Every sale, assignment, or transfer of any of the property or effects of such partnership, made by such partnership when insolvent, or in contemplation of insolvency, or after, or in contemplation of the insolvency of any partner, with the intent of giving a preference to any creditor of such partnership or insolvent partner, over other creditors of such partnership, and every judgment confessed, lien created, or security given by such partnership, under the like circumstances, and with the like intent, shall be void, as against the creditors of such partnership.

21. Every such sale, assignment, or transfer of any of the property or effects of a general or special partner, made by such general or special partner, when insolvent, or in contemplation of insolvency, or after, or in contemplation of the insolvency of the partnership, with the intent of giving to any creditor of his own, or of the partnership, a preference over creditors of the partnership, and every judgment confessed, lien created, or security given by any such partner, under the like circumstances, and with the like intent, shall be void, as against the creditors of the partnership.

22. Every special partner who shall violate any provision of the two last preceding sections, or who shall concur in or assent to any such violation by the partnership or by any individual partner, shall be liable as a general partner.

23. In case of the insolvency or bankruptcy of the partnership, no special partner shall, under any circumstances, be allowed to claim as a creditor, until the claims of all the other creditors of the partnership shall be satisfied.

24. No dissolution of such partnership by the acts of the parties shall take place previous to the time specified in the certificate of its formation, or in the certificate of its renewal, until a notice of such dissolution shall have been filed and recorded in the clerk's office in which the original certificate was recorded, and published once in each week for four weeks, in a newspaper printed in each of the counties where the partnership may have places of business, and in the State Paper.

— No. 20. —

COMMUNICATION from *John Coles*, Esq.

20. Communication from John Coles, Esq.

Dear Sir, 18, Harpur-street, Bloomsbury, 22 May 1836.

I HAVE the honour to acknowledge the receipt of your letter respecting the law of partnership, and inviting me to lay before you such suggestions as may occur to me on the subject, and particularly with reference to certain points to which you have directed my attention.

That this subject is one which requires grave consideration is unquestionable. It would be difficult, perhaps, to find any intelligent and experienced foreign merchant who does not unequivocally condemn our law of partnership, both as regards the rights and remedies of the parties themselves, and as respects the rights and remedies of those with whom they may be engaged in dealings, and also with reference to its general structure; nor are its defects unfelt, or uncomplained of, by Englishmen. The importance of the investigation upon which you are entering is, therefore, indisputable; but it is equally true, that the subject is one of considerable difficulty. Mr. Cary has observed, in the advertisement to his Practical Treatise on Partnership, that "the law of partnership may perhaps be considered one of the most difficult of commercial law." I sit down, therefore, to the preparation of this communication with great diffidence and distrust of myself; but still not without the hope that some practical experience, and much attentive thought on the subject, may enable me to lay before you some suggestions that may be so far useful, that they may indicate matters of consideration, which more competent persons may be able to work out into practical utility.

Not only is the inherent difficulty of the subject calculated to render a revision of this law an undertaking of considerable distrust in the person who enters upon it, but that difficulty is greatly increased by contemplating the extent of the alterations which, as it appears to me, must be introduced, in order to accomplish an efficient improvement of this law. These alterations are so extensive, and in some respects so subversive of established principles (not to say of existing prejudices), that any individual who shall suggest them will probably expose himself to the reproaches of rashness and of innovation. But it does appear to me, that partial alteration of this law will not effect any solid improvement of it. In my judgment, we may say of this law particularly, what Mr. Brougham, in his celebrated speech in the House of Commons, on the 7th of February 1828, said of the law generally, "The general reformation of such a mechanism as our law

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is not only the most effectual, but the only safe course; this, in truth, alone deserves the name of either a rational or a temperate reform." It must be confessed, however, that professional men are generally averse to fundamental alterations. Whether it be true, as has been reproachfully said of the profession, that "the law has no tendency to open and liberalise the mind" (Jurist, vol. 2, p. 371), it would be useless to inquire here; but the fact, I fear, is indisputable that few lawyers are advocates for extensive alterations in the law. They will generally be found, I believe, to coincide with Lord Hale, as he expresses himself in his Considerations touching the Amendment or Alteration of Lawes, "That nothing be altered that is a foundation or principal integral of the law; for these are very sound, and ought not to be touched, lest the whole fabrick should be endangered. We must do herein as a wise builder doth with a house that hath some inconveniences or is under some decayes. Possibly, here or there a door or a window may be altered, or a partition made, but as long as the foundation or principles of the house be sound, they must not be meddled with. The inconveniences of the law are of such a nature as may easily be remedied, without unsettling the frame itself; and such amendments, though they seem small and inconsiderable, will render the whole fabrick much more safe and useful." (Hargrave's Law Tracts, p. 272.)

I frankly avow that, in my opinion, such a "bit by bit reform" cannot usefully be applied to that portion of the law which is now under consideration. Having given this exposition of the spirit in which I approach this subject, I shall now proceed to address myself to the several topics to which you have called my attention.

The first and most important topics which occur to me, with reference to your inquiries on this subject, are, the difficulties that arise, as the law now stands, in the suing of partners by their creditors, and in mutual litigations between themselves.

First, as to actions against them. It is well known that all open and avowed partners must be joined as defendants; but as to dormant and nominal partners, the law does not appear to be settled with so much precision as might be wished. It has been decided that dormant partners need not be made defendants in a suit, either at law or in equity; 17 Ves. 412; 4 Maule & Sel. 475. This doctrine is recognised in 6 Ves. 438, but it is contravened in 1 Marsh, 246. Again, an infant partner, by reason of his legal incapacity, should not be joined (3 Esp. 76; 4 Taunt. 468); but yet a bankrupt partner, even though he has obtained his certificate, must be joined (2 Maule & Sel. 23, 444; 6 Taunt. 179; 4 Taunt. 326). So also it has been decided in Dubois *v.* Ludert, 5 Taunt. 609, that the defendant may plead the liability of a dormant partner in abatement, although the contrary has been strenuously maintained by Lord Eldon in several cases. It is true that this case is considered to be overruled by De Moutort *v.* Saunders, 1 Barn. & Adolph. 396; but who can tell how soon the overruling case may itself be overruled? And if the law of partnership is to be codified—*absit invidia verbo!*—should such a point as this be left in doubt or controversy? A plain enactment would put the matter clearly and definitively at rest. See these cases collected in Mr. Bythewood's "Precedents in Conveyancing," vol. 7, p. 20. Surely these uncertainties and incongruities ought to be reformed.

But besides this, there are many cases in which it is not easy, and some in which it is impracticable, to obtain the names even of the active partners who compose the firm. There are some houses of business in London, in which, if I am rightly informed, all the persons named in the titular style or firm have long since been dead, and in which the partnership really consists of other individuals. Messrs. Davison & Co., in Fenchurch-street, tea-dealers, and Messrs. Child & Co., of Fleet-street, bankers, are, I am told, among many other houses, examples of this kind.

In many instances a partnership business is carried on in the name of one individual, with the addition of "and Company"; but of what persons, if of any, "the company" consists, the public has little or no means of knowing. If an action be brought, in which the name of any partner is omitted, a plea in abatement for non-joinder upsets the plaintiff's proceedings. This grievance might, it is true, be remedied by abolishing the plea in abatement in such cases, in a way similar to that by which the plea of misnomer is suppressed by the 3 & 4 Will. 4, c. 42. By sec. 11 of that statute, it is enacted, that no plea in abatement for a misnomer shall be allowed in any personal action, but that in all cases in which a misnomer would, but for that Act, have been pleadable in abatement, in such actions the defendant shall be at liberty to cause the declaration to be amended, by inserting the right name, upon a judge's summons, founded on an affidavit of the right name; and in case such summons shall be discharged, the costs of such application shall be paid by the party applying, if the judge shall think fit (See also Rule Hil. 2 Will. 4). Now the error of non-joinder might be protected by a similar enactment, requiring the defendant, who is the only cognizant party, to supply the omission, and enabling the plaintiff to prosecute his action according to the defendant's amended nomination of the parties; and, inasmuch as the error was occasioned by the *suppressio veri* of the defendant and his partners, the rectification of it should be made at the expense of the defendants. This, however, would, after all, be but a circuitous and dilatory course, every benefit of which, and many more advantages in other respects, might be obtained by a universal registration of partnerships. Unless my memory fails me, Mr. Alderman Matthew Wood, some years ago, intimated an intention to bring into Parliament a bill to require that all partners should register the names and addresses of the persons composing the firm. The object, however, was not carried into effect. Something of this sort was done in Ireland, by the (Irish) Statute, the 19 & 20 Geo. 3. c. 35, s. 11, by which, after reciting that great inconveniences had arisen to the commerce of the country from mercantile companies not having set forth in their invoices, bills of parcels, promissory notes, and custom-house entries, the particular persons

of

of whom such companies or partnerships consisted, it was therefore enacted, that "all mercantile companies or partnerships should from and after the passing of that Act set forth in their several invoices, [bills of exchange,] bills of parcels, promissory notes, and custom-house entries, the names of the several individuals of which [whom] such partnership or company did consist." But this, although good as far as it goes, is, in my opinion, much too limited a proceeding. The French have set us what, in my judgment, is an excellent example in this particular. By the *Code de Commerce*, Art. 42 & 43, the substance and effect of the partnership engagement is required to be registered in such a manner as to give to the public every information which can concern the public. These particulars will be found specified in the *Code de Commerce*, under the articles to which I have referred; but as they are neatly and effectively collected by M. Ginouvier, avocât à la Cour Royale de Paris, in his *Code des Marchandes, Negotians, Banquiers, Fabricans, et Entrepreneurs, ou Guide Legal du Commerçant* (Paris, 1833), I shall state them from his work.

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"L'extrait de l'acte de société, signé par les notaires, si c'est un acte public; ou par les associées, si c'est un acte sous seing privé; doit être remis, dans la quinzieme de sa date, au greffe du tribunal de commerce, du lieu d'établissement de la maison sociale, pour être transmit sur le registre, et affiché pendant trois mois dans l'auditoire; et de plus aux termes de la loi 30 Mars 1833, cet extrait doit être inséré dans le journal désigné, au commencement de chaque année, par le tribunal de commerce pour recevoir les extraits de l'acte de société en nom collective et en commandite."—*Ginouvier*, p. 288.

He adds:—"Cet extrait doit continer:—1°. Les noms, prénoms, qualités, et demeures de tous les associés; 2°. l'indication de la raison sociale; 3°. l'epoque du commencement, et de la fin de la société; 4°. les clauses extraordinaires relative à la signature et à l'administration, comme si, par example, il avait été dit, dans l'acte de société, qu'un seul, ou plusieurs des associés, seulement seraient autorisés à gerer, administrer, et signer pour la société. Dans ce cas, les noms, prénoms, &c. de l'associé, ou des associés autorisés, doivent être désignés spécialement, et avec soin. Faute de cette designation, les engagemens des associés, même non autorisés à administrer, obligeraient solidairement tous les associés, s'ils étaient signés sous la raison sociale, parcequ' à l'égard des tiers, les clauses non affichées sont comme si elles n'existaient pas."—*Ginouvier*, p. 289.

To these regulations I shall add a very beneficial and protective provision of this law, in the words of the code itself:—"Ces formalités seront observées, à peine de nullité à l'égard des intéressés; mais le défaut d'aucune d'elles ne pourra être opposé à des tiers par les associés."—*Code de Commerce*, Art. 42.

This latter enactment would remedy a very prevailing and extensive evil in England. It will scarcely be credited by persons practically unacquainted with the law, how many people in infirm circumstances carry on trade under a pretended style or firm, "A. & Company;" but, being sole traders, having no partner whatever. When the creditor finds his debt unpaid, and his repeated applications for payment unavailing, he applies perhaps to his lawyer; the first question from whom is, "who are the persons constituting the company?" to which the client can give no other answer than the assurance of his entire ignorance. The apprehension of a plea in abatement by a defendant of doubtful solvency, and of its attendant costs, generally operates most effectually as a *stet processus*.

Not altogether unconnected with this topic is one of not unfrequent occurrence, however disgraceful its character may be, but the practice of which would be checked by such a registration. It is by no means an uncommon expedient for houses engaged in large and speculative enterprises to have one partner constantly resident abroad, in Ireland, or Scotland, or elsewhere, out of the jurisdiction of the courts at Westminster. This is a most convenient loop-hole; on many occasions I have known it resorted to by firms of reputed respectability. If a contract, from which they wish to escape, be to be enforced against them; or if an allowance or deduction in account, unfairly claimed by them, be resisted; or if payment of a balance, which they are not prepared to pay, be required; the *panacea* is, a reference to their attorney, who calmly says, he is instructed to appear for the parties resident in England, but he is not authorized to appear for the absent defendant: this I have known to be done often by traders reputed respectable, and by professional men generally esteemed honourable. That such conduct is, however, a moral fraud and a legal iniquity, cannot, I think, be doubted by any rightly-constituted mind.

I would recommend, that all partnerships should be registered, so as to disclose to the public all the particulars which the public is interested in knowing. If, as I hope will be the case, chambers of commerce shall be established in England, the chamber of the district, in which the partnership is carried on, will be the most proper place of registry; and, in the absence of such an establishment, the office of the clerk of the peace would, I think, be a convenient place.

Another grievance intimately connected with the consideration of suing partners is the condition of a creditor of a firm, one of whose partners has died. The deceased partner may have been the only man of substance in the firm; the only man whom the public generally credited, the only individual in the firm whom the particular creditor, in any given instance actually trusted; and yet, on his death, the creditor cannot, at law, sue the legal personal representatives of him, on the sole faith in whose substance that creditor allowed the debt to be contracted; nay, not only cannot he sue those representatives alone, but upon principles of special pleading, having not the remotest reference to the actual or moral justice of the case, he cannot even join those representatives in an action at law with the surviving partners. The legal liability rests on the surviving partners, who may be absolute insolvents. True it is, the creditor may go into equity to obtain a dilatory, troublesome and expensive remedy, which could be better afforded by law, if rightly administered;

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administered; but the law leaves the unfortunate creditor, in the language of the equity record, "remediless," and forces upon him that deprecated redress, which the late Lord Kenyon so tauntingly dissuaded from, when he addressed a person who threatened a Chancery suit, in the memorable words, *abi in malam rem.*

The last topic, under this head, to which I shall advert, is the necessity of giving greater facilities, than those which now exist, of suing and of being sued in cases where the partners are numerous. In many large undertakings, such as mining associations, &c. which are not incorporated by Act of Parliament, or by charter, the partners are very numerous: in such cases it is generally very difficult, by reason of the occurrence of deaths, bankruptcies, and other causes of abatement, to prosecute an action, even at the suit of the association; but to prosecute one to a successful issue against the association is almost impossible. In the case of joint-stock banks this evil has been remedied by the statute 7th Geo. 4, c. 46, intituled "An Act for better regulating Co-partnerships of certain Bankers in England." By sec. 4 of that statute, it is enacted, that, "before any such co-partnership, exceeding the number of six persons, shall begin to issue bills, &c. an account or return shall be made out, according to a form prescribed (in schedule A.), wherein shall be set forth the true names, title or firm of such intended partnership; and also the names and places of abode of all the members of such co-partnership, or of all the persons engaged or concerned in co-partnership, and the firm or name of the co-partnership; and the names and places of abode of two or more members of the co-partnership, resident in England, who shall have been appointed public officers of the co-partnership, together with his [their] title of office, in the name of any one of whom such partnership shall sue and be sued:" and sec. 9 provides, that "such co-partners shall be entitled to sue, and be liable to be sued, in the name of such their public officers, in all proceedings at law, or in equity, or in bankruptcy; and also that such proceedings shall not abate by the death, resignation or removal, &c. of such public officer. It appears to me that it would be highly beneficial to extend this provision to all numerous partnerships.

2. As to mutual litigation between partners.

If what has been said, rather quaintly, perhaps, be true, that "copartnery is the mother of discord," the provisions of law respecting the rights and remedies between partners ought to be particularly guarded; but I believe it will appear, on investigation, that whatever reproaches have been made against our laws, none will be found more warranted than those which have been directed against our existing law of partnership. Where there exists a deed of partnership, specially binding each partner to the other in specific covenants, an action for breach of covenant may occasionally be sustainable. But the inadequacy of this remedy as between partners, controlled,—or rather superseded,—as it is, by the interference of courts of equity, is best manifested by the infrequency of such actions. Ask the most practised and experienced barristers, how many briefs they have held in such actions, and I believe that the return would, in most instances, be *nil.* But where no such deed of covenant exists, one partner cannot sue another at law, not even to recover a sum of money received by the other on account of the firm; unless, upon a balance struck between them, the particular sum is stated and acknowledged to be due to him alone. 2 Term Rep. 478. See also further on this, Chitty's Commercial Law, vol. 3, p. 267; and Bythewood's Precedents in Conveyancing, vol. 7, pp. 16, 17.

Indeed, so completely is one partner excluded from all effectual remedy at law against an offending partner, that Mr. Chitty states, as a general proposition, that, "the most advisable course to be adopted, where one partner has reason to complain of another, is to file a bill [in equity], praying a discovery, and that the defendant may account." Chitty's Commercial Law, vol. 3, p. 264. It was formerly doubted whether even this calamitous remedy could be obtained except in cases where a dissolution was prayed for; but the law is now otherwise settled. *See* Harrison *v.* Armitage, 4 Madd. 143; Glassington *v.* Thwaites, 1 Sim. & Stu. 124.

I have before alluded to the injury inflicted upon creditors by the doctrine of survivorship, by means of which they may be referred to insolvent survivors for payment of debts due to them from the firm of which the solvent deceased was a partner. I shall now beg your attention to the converse case, of equal injustice, arising out of the same rule of survivorship, and by which the estate of a deceased partner is prejudiced in a corresponding manner. Suppose the monied partner of the firm to die, he who supplied the entire capital of the business, to whom (I will suppose, in order to strengthen the example,) his surviving partners are indebted, by overdrawing or otherwise: all the partnership estate and effects, including the debts, survive to the survivors. They alone can recover the assets of the late partnership; they alone can give valid discharges; and the representatives of the deceased (and the creditor) partner can apply for protection from loss only to that "slough of despond," a court of equity. The executors or administrators of the deceased partner cannot even join in any action for the recovery of the partnership debts. There is, indeed, an old case, in which a surviving joint merchant, and the executors of his deceased partner, joined in *assumpsit*, and it was held good. 2 Lev. 228. Trin. 30 Car. B.R. Hall & *al. v.* Huffam, Vin. Abr. *sub voce*, Partners (C). It may be questioned whether this decision was law at the time of its date; but I believe there can be no doubt, that it is not law now. When one or more of several obligees, covenantees, partners or others, having a joint legal interest in the contract, dies, the action must be brought in the name of the survivor, and the executors or administrators of the deceased cannot be joined, nor can they sue separately, although the deceased alone may have been entitled to the beneficial interest in the contract; but the executor must resort to a court of equity to obtain from the

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the survivor the share of the deceased in the sum recovered. Chitty's Pleading, vol. 1, p. 12; Chitty's General Practice of the Law, vol. 3, p. 250, *n.* (9); and id. vol. 3, p. 268.

Most injurious consequences may result from this doctrine of survivorship: I will state one by way of example. A partnership debt, upon the death of all but one of the partners, becomes at law a debt due to the survivor in his own right, and he may set it off, therefore, against his own separate debt. 1 Ves. jun. 236; 3 Bro. 459, S. C.; 10 Ves. 98; 3 Ves. 400. More unqualified injustice than this cannot be conceived. Surely, some remedy ought to be provided against the iniquity worked by this adherence to principles—no, not principles, doctrines—of special pleading. Why should not the legal personal representatives of the deceased partner be allowed to join with the surviving partners in an action at law, as well as in a suit in equity, in order to enable them to secure their due participation in the fruits of the judgment? Is it right, that principles of justice should be sacrificed to doctrines of special pleading?

It might have been expected, that, in matters of such universal interest, and of such constant occurrence as those of partnership disputes, in which law may be said to afford no remedy, or next to none, and equity to yield only a very cumbrous, dilatory and expensive one, or, to adopt the phraseology of the equity pleadings, *relief*, if relief that can be denominated which in almost all cases terminates in common loss, and, in many instances, in mutual ruin; it might have been expected, I say, that, under such circumstances, the Legislature would have provided a recourse to a tribunal better suited to the exigencies of the case. Continental experience has, I believe, fully established the superior efficacy of tribunals and chambers of commerce, and of resort to arbitration in cases of disputes between partners. Whether what Mr. Brougham stated, in his speech on the reformation of the law before referred to, be true or not, with reference to legal disputes in general, it is not material to examine on this occasion; but I think the conviction of all experienced men will bear me out in vindicating its justness in matters of partnership disputes. Allow me, therefore, to make a short extract from that part of his speech: "Great means of shortening litigation are to be found in an enlargement of our law of arbitrament. An extension and improvement of arbitration is one of the remedies I have ventured to suggest, at least for further discussion. If arbitrators were publicly appointed, before whom the parties themselves might [must] go, in the first instance, state their grounds of contention, and hear the opinion of calm and judicious men upon their own statements, their anger would often be cooled, and their confidence abated, so as to do each other justice, without any expense or delay. Such a tribunal exists in France, under the name of *Cour de Conciliation*; in Denmark it exists; and, for certain mercantile causes, in Holland also. If it be thought too great a change to introduce it here, in what I deem its best form, I think much good would arise from a modification of it: the appointment of arbitrators who might at all times sit, and take references *by consent*, with process to compel the attendance of witnesses, and the execution of their awards."—Mr. Brougham's Speech on the present State of the Law, p. 63.

This view of the matter is greatly strengthened by knowing, that the principle (even of forced arbitration) has already been recognised by the Legislature as a useful and beneficial one, under various circumstances, of a *quasi* domestic (and such a partnership is) or commercial character. For examples: in the settlement of disputes between masters and workmen (5 Geo. 4, c. 96); and between masters and servants employed in husbandry (4 Geo. 4, c. 34; 10 Geo. 4, c. 52); for the summary settlement of seamen's wages (59 Geo. 3, c. 58); and for the arrangement of salvage (1 & 2 Geo. 4, c. 75); also for determining the differences which may arise between members of friendly societies (10 Geo. 4, c. 56); and the claims of the creditors of saving banks (*idem*, and 9 Geo. 4, c. 92, s. 45); and *vide* Chitty's Gen. Pract. of the Law, vol. 2, p. 74, and Stevens's Essay on Arbitration, p. 105.

But so far from this having taken place, the courts either of law or of equity will not enforce even an express prospective engagement between partners to refer their disputes to arbitration. Almost every deed of partnership contains a clause stipulating that disputes between the parties, touching partnership matters, shall be decided by arbitration; but if either party be refractory, the covenant will not be found worth the paper or parchment on which it may have been written. The recusant partner may indeed be sued for a breach of his covenant, and the complaining partner may obtain a verdict against him, with perhaps 1*s.* damages, and the chance, under the statute 43 Eliz. c. 6, s. 2, of getting "no more costs than damages." Thus evaporates the legal covenant. It is true that a court of equity will not disturb an award actually made, except upon sufficient objections; nor an agreement to refer an actually existing dispute; 2 Anstr. 519; 2 Atk. 395, 501; 3 Atk. 529, 644; but it is equally true that a covenant or agreement to refer possible or prospective disputes to arbitration is no bar to any proceedings, either at law or in equity, by one partner against another. 1 Wils. 129; 2 Bos. & Pull. 131; 2 Ves. J. 129; 8 Term Rep. 139.

The only intelligible principle upon which these decisions can be accounted for, as appears to me, is the jealousy of the courts at their jurisdiction being usurped, or interfered with, by a non-judicial tribunal. Any machinery worse adapted to the settlement of partnership disputes, which involve complicated accounts, can scarcely be conceived than courts either of law or of equity. To say nothing of the proverbial ignorance of lawyers in matters of account, the cumbrous formalities, the enormous expenses, and the unavoidable delay of the proceedings in the Master's-office, make such a resort one greatly to be deprecated. And at law the adjustment of the accounts is altogether impracticable: no jury

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can adjust, or would be required by the court to attempt to adjust, a complicated partnership account. If an action of account, or an action of covenant, involving a disputed and complicated partnership account, were instituted, the court would, on its coming on for trial, either compel the parties to refer the dispute to arbitration; or, if the parties obstinately refused, what would be called their *consent* (?), the judge would discharge the jury from giving a verdict! And yet the courts will not enforce a covenant to refer to arbitration by making it a bar to hostile proceedings at law or in equity.

Arbitration, under such circumstances, cannot, I submit, be denominated compulsory arbitration (*l'arbitrement forcé* of the French); because it was the actual agreement and arrangement of the parties. If they acted honestly, in entering into the covenant, it is but reasonable that they should be held to its performance; and if they signed it insidiously, and with the secret intention of breaking it, the plainest principles of justice require that its performance should be enforced against them. But I would go much further than this: I would compel a resort to arbitration in all cases of disputes between partners (except as to mere matters of law) as being the tribunal best adapted to the settlement of such contentions. In France, and in most other countries, where there exist tribunals of commerce, and chambers of commerce, arbitration is, in the first instance, compulsory, in all contentions between partners; and I think it would be advantageous to commercial society to make it so in this country, subject to an appeal to the superior courts on disputed matters of law. Mr. Stevens, in his very excellent Essay on Arbitration, before referred to, thus traces this law in France:—

"The edict of Francis II., 1560, first admitted the principle, and the ordinance of Louis XIV., in 1673, confirmed the edict, and made regulations to put it into practice; but it was not until the commercial code was promulgated that the law was made imperative and absolute. See the Code de Commerce, l. 1, tit. 3, sec. 2.

"The second volume of a general treatise on arbitration in civil and commercial matters, by M. de la Billenneriet (Traité Général de l'Arbitrage en Matière Civile et Commerciale, Paris, 1834), contains, at length, all that has been written by the *jurisconsultes*, and decided by the courts, on this subject. From this work the following extract is made of the most prominent articles in the Code de Commerce, on the subject of partnership arbitrations.

"Art. 51. Toute contestation entre associés et pour raison de la société sera jugée par des arbitres.

"Art. 55. En cas de refus de l'un ou de plusieurs des associés de nommer des arbitres, les arbitres sont nommés d'office par le tribunal de commerce.

"Art. 56. Les parties remettent leurs pièces et mémoires aux arbitres sans aucune formalité de justice.

"Art. 57. L'associé en retard de remettre les pièces et mémoires est sommé de le faire dans les dix jours.

"Art. 58. Les arbitres peuvent, suivant l'exigence de cas, proroger le délai pour la production des pièces.

"Art. 59. S'il n'y a renouvellement de délai, ou si le nouveau délai est expiré, les arbitres jugent sur les seules pièces et mémoires remis.

"Art. 60. En cas de partage, les arbitres nomment un sur-arbitre, s'il est nommé par le compromis; si les arbitres sont discordans sur la choix, le sur-arbitre est nommé par le tribunal de commerce.

"Art. 60. Le jugement arbitral est motivé." (Stevens's Essay on Arbitration, p. 108-111.)

Among the commercial regulations which prevail abroad, there is one which appears to me to be worthy of serious consideration; and I am inclined to think that such a consideration of it will show that its adoption by us would be advantageous; I allude to partnership with a restricted liability, or, as it is denominated abroad, *société en commandite*. This sort of partnership may shortly be described as an association in which one, or several partners, is or are alone generally responsible, and the others merely furnish the capital, or a portion of it, on condition of partaking of a certain participation in the profits, but without being subject to further liability than the sum which they have placed, or engaged to place, in the capital of the partnership. The names of such persons must not appear in the style or firm of the partnership; nor must such partners interfere in the business of the partnership, under the penalty of being considered general partners, and of becoming personally responsible for the debts and engagements of the firm. (*See* Okey's Digest, p. 217; Paris, 1834.) The nature and conditions of this sort of partnership are set forth in the Code de Commerce, art. 23-28; but it does not seem to be necessary to state them more in detail here. For full information on the subject, *see* Cours de Droit Commercial, by J. M. Pardessus, Part 5, tit. 2, ch. 2, vol. 1, p. 169, &c.

Mr. Ginouvier, in his Commentary or Explication, thus speaks of the restrictions imposed on this special partnership:

"Cette défence de s'ingerer dans les actes de la société a pour objet de prévenir la fraude d'un pretendu commanditaire, qui se donnerai pour associé, en nom et en gérant, un homme qui n'a rien à perdre, et qui, se livrant lui-même aux spéculations les plus hazardeuses, ne courait la chance que de perdre sa mise de fonds." (Ginouvier, Codes des Marchands, &c., p. 281.)

But such partners may assist in the deliberations of the partnership. This has been decided by the Cours Royale, at Paris: "La réserve du droit de prendre part aux délibérations, d'inspection des livres, ataliers et magasins de la société, et d'avoir un commis de son choix, dans l'etablissement social, n'est pas incompatible avec la simple qualité d'associé commanditaire."

commanditaire." (Cours Royale de Colmar, 4 Fevrier 1819, J. P. Ginouvier, p. 282, n. 1.)

This special and partially liable partnership is common in France, and in many other continental states; but is unknown to, or rather unrecognised by, the law of England. (Cope *v.* Eyre, 1 H. B. 37.) An approach towards it was, however, made in Ireland some years ago, but to what extent the experiment was made, or how far it succeeded, I am ignorant.—See the (Irish) statute, 21 & 22 Geo. 3, c. 46, intituled, "An Act to promote Trade and Manufacture by regulating and encouraging Partnerships," but generally called, "The Anonymous Partnership Act."*

Partnership *en commandite* is not, I believe, in very great estimation with Englishmen, except with those whose connexion or acquaintance with trade in foreign states has enabled them to observe its beneficial working, wherever it is established. From such inquiries as I have been able to make, I have no doubt of its advantages in countries where it exists, and I feel convinced that its establishment in this country would be productive of good. It is chiefly called into operation in extensive manufactories, wherein individual means are necessarily inadequate to supply the capital requisite for carrying on the concern. It holds an intermediate station between joint-stock companies established by charter or Act of Parliament and the less extensive character of ordinary partnerships. By its means large and efficient supplies of capital may be obtained, and put into operation, free from the monopoly, and uncontaminated by the spirit of share-jobbing, which chartered companies too frequently occasion. It excites enterprise without producing gambling; it encourages manufactures without introducing scheming. Partnerships of this nature are frequently formed where practical science and ability reside in persons who have not the pecuniary means of bringing their talents and skill into operation; but who, by the aid of such an association, may be enabled to do so, to the common gain of those who thus associate themselves, and to the great promotion of the public good. I cannot doubt that beneficial results would arise from the establishment of such partnerships in England, under proper regulations. I think that they who prepared the Irish statute before referred to, the 21 & 22 Geo. 3, c. 46, evinced the possession of sound and intelligent principles, when they introduced the provisions of that statute, by a recital, characterising the measure as one tending "to promote trade and manufactures by regulating and encouraging partnerships."

What I have stated above respects great and broad principles concerning the law of partnership; having disposed of these, I shall now beg your attention to some matters of less magnitude; but yet, in my opinion, not destitute of importance.

The first subject I shall notice is, the doctrine that a clerk, or agent, or other person receiving a remuneration for his labour, dependent on the profits of the business, becomes by those means, as to third persons, a partner, although he has no actual share in or control over the concern, nor is in any manner held out to the world as a partner. The numerous cases in which this point has been contested are very neatly collected in the introductory essay on partnership in Mr. Bythewood's Precedents in Conveyancing, vol. 7, p. 7–11. A perusal of those cases will show the truth of Lord Eldon's observation in *Ex parte* Hamper, 17 Ves. 404, that "the cases on this subject have gone to great nicety, and proceed on very thin distinctions." "The safest course," says Mr. Chitty, "is, according to Dry *v.* Boswell, 1 Campb. 330, to make the remuneration depend on the *gross earnings*, without reference to the exact profits:" Chitty's Commercial Law, v. 4, p. 5, n. (1). But surely such subtleties cannot be necessary to the constitution of a sound and well-principled jurisprudence, and they are well known to operate injuriously in practice. If all partnerships be registered, and the persons actually constituting the association be thus publicly announced to the world, no one ought to be implicated in the affairs of a concern to which he has attracted no credit, and over which he has no control or right of interference, merely because his exertions have been stimulated by the expectation that the more he can promote its prosperity, the larger will be his remuneration.

Another case of hardship, as it appears to me is, that trustees or executors carrying on trade for the benefit of infants, &c., and without the slightest beneficial interest in the concern, and without receiving any remuneration for their exertions therein, are personally liable to third persons as partners; 1 Maule & Sel. 412; Chitty's Commercial Law, v. 3, p. 229. This is, in my opinion, a great injustice. If a public registry be established, and it be clearly and distinctly recorded therein, that the parties are acting merely in such a representative character; and persons with a full knowledge, or public means of knowledge of that fact, choose to deal with them and the other parties interested, they should, I think, be discharged from personal responsibility. The assets of the estate which was trusted must of course be liable; but the disinterested agent, provided he has acted honestly and *bonâ fide*, should, I think, be irresponsible.

Technical rules of more nicety and refinement (as I venture to think) than of practical utility, and an alleged "general policy of the law," have established the doctrine that one partner cannot bind another by deed, except in bankruptcy, (Chitty's Commercial Law, vol. 3, p. 241), and the subsequent recognition of the deed by the non-executing partner will not

* In the original letter an analysis of this Act is stated, but which is omitted here, because an abstract of the statute itself is printed in the Appendix.

20. Communication from John Coles, Esq.

not bind him (Steizletz *v.* Egginton, Holt, 141), although a deed executed by one partner, in the presence of both, is binding on both; (Burn *v.* Burn, 3 Ves. 573, 1 Hov. Sup. 410). But in bankruptcy, as is universally known, one partner may, in the name of the firm, sign the bond to the Chancellor, may execute powers of attorney to vote in the choice of assignees, or to receive dividends, or to sign a bankrupt's certificate, &c. Notwithstanding all the subtleties which have been used to justify these nice distinctions, I believe the most cogent reason is, *ita lex scripta est.* A man may bind his partner by a bill of exchange; but he cannot execute a common bond, in the name of the firm, to the extent of five pounds. Mr. Collyer has, I think, correctly traced and defined the origin of many of the inconsistencies in our law of partnership. "The law of partnership," he says, "as administered in England, rests on a foundation composed of three materials, the common law, the law of merchants, and the Roman law. Thus, by the common law, a partner has no power to bind his co-partner by deed; but, by the law of merchants, he has the power to bind his co-partner by a bill of exchange. And again, by the law of merchants, there is no survivorship in the partnership stock; on the other hand, though there be no survivorship in the stock, yet, by the Roman law, the surviving partners have the right to carry on the business by themselves, in exclusion of the children or representatives of the deceased partner." Collyer on Partnership, p. 1.

It is perhaps too true, as has been alleged, that "the law is studied in England rather as an art than as a science." (The Jurist, in pref. p. 4). Apart from technical niceties, I can see no reason why one partner should not bind another by deed, as well as otherwise, in matters properly incident to the partnership business.

Let me also call your attention to the great inconvenience which happens where there is an execution against one of two partners. The sheriff must seize all the goods, because the moieties are undivided; for if he seize but a moiety, and sell that, the other partner will have a right to a moiety of that moiety. But he must seize the whole, and sell a moiety thereof undivided, and the vendee will be tenant in common with the other partner. * * * And the partnership effects may be thus seized and sold under mesne as well as final process. (3 Bos. & Pul. 254.) It is in equity only that relief can be obtained. In such cases, a court of law has no right to restrain an execution against partnership effects, or to direct an inquiry into the accounts, so as to ascertain what is the interest of the partner who is sued. (Chitty's Commercial Law, vol. 3, p. 267.) If, instead of incurring, in cases of partnership, the inconveniences of the Court of Chancery, application could be made to Chambers of Commerce, a more just, and less inconvenient, principle of proceeding might, without difficulty, be adopted in this and in many other instances.

When real property is held, or purchased, for purposes of a partnership concern, the parties are, to all beneficial intents, tenants in common thereof, without regard to the form of the conveyance, the individual to whom it is made, or the length of time for which the interest is to endure. Courts of law, indeed, look only to the legal estate; they will, therefore, consider the survivor of two joint-tenants as invariably entitled to the whole by survivorship; and if lands are conveyed to one of several partners, they will invest him with all the rights of a tenant in severalty, excluding from their attention the fund from which such lands were bought, and the object of the purchase; but Courts of Equity seek to effectuate the intention of the parties, and are guided by the circumstances of each particular case. They hold, therefore, (unless there be an express agreement that the estates shall be the partner's to whom they are conveyed, and that he shall be a debtor to the partnership for the money; Smith *v.* Smith, Watson, p. 77,) that there is a tenancy in common between partners of real property, and they decree the person in whom the legal state is vested to be a trustee for all who are beneficially interested; Lake *v.* Craddock, 3 P. Wms. 158; 1 Vern. 217; Chitty's Commercial Law, vol. 3, p. 235. Why should not a statutory enactment secure to the parties their respective rights, by legal remedies, in so plain a case as this, and thus remove the necessity of a troublesome, dilatory and expensive recourse to a Court of Equity?

So also, in the case of lunacy, the question, whether the degree of insanity existing is so great as to amount to a dissolution of the partnership, can only be determined through the cumbrous machinery of a Court of Equity, at calamitous expense, and at most inconvenient delay. (*See* Sayer *v.* Bennett, Watson's Partnership, 382; Montagu on Partnership, note (*c*), Append. 16, vol. 1.) A bill must be filed, an answer put in, a reference to the Master obtained by a decree or decretal order; the slow proceedings of the Master's office must be gone through, and the cause come on for further directions on the Master's report; to say nothing of the chance of intermediate delay by reason of exceptions to the report. All these time-consuming and money-consuming operations are to be gone through before it can be determined whether the imputed insanity is sufficient to work a dissolution of the partnership, not to mention the possibility that, during the pendency of these operations, the partnership may die a natural death by effluxion of time. Can it be doubted that, if there existed a tribunal, or Court of Commerce, with the subordinate assistance of Chambers of Commerce, a more speedy, effectual, satisfactory and less expensive mode of proceeding could and would be accomplished?

Having extended my observations to so great a length as I have done, I shall only detain you to notice one other point. That regards notice of dissolution. The notice usually given is by advertisement in the London Gazette; but this notification can only be had recourse to in those cases in which all the parties interested will concur in signing the advertisement; and even when this is done, it is notice to such persons only as have not had previous dealings with the house; 1 Esp. 371; 3 Esp. 248; 2 Campb. 617; as to all

all other persons, actual knowledge of it must be brought home to the creditors; Peake's N.P. 42; Ib. 154; 7 East, 161; 5 Term Rep. 443. If a proper registry of partnerships were established, the entry therein of the dissolution of a partnership, by whatsoever means occasioned, whether by mutual consent, death, bankruptcy or otherwise, might with propriety be made absolute notice of it to all parties.

20. Communication from John Coles, Esq.

This communication must now be brought to a close; it has extended to a length which I did not contemplate when I first undertook to make it; but I cannot conclude without stating that I have no expectation of seeing the administration of the law of partnership in this country at all approximate a state of perfection, until there be established here Tribunals, or Courts of Commerce, with subsidiary Chambers of Commerce. Imperfect and hasty as these observations must inevitably be, from the nature of the communication and the limit necessarily prescribed to them, enough has been said, I presume, to show that the courts of law, from their very constitution, independently of the obstacles offered by inflexible technical rules, are absolutely incapable of administering partnership rights and interests efficiently or justly; and the transfer of such affairs to the unwieldy, tedious and expensive machinery of Courts of Equity is anything but satisfactory, except in cases wherein mere matters of legal question are in dispute. With respect to any attempt to supply a better machinery for taking the accounts in Courts of Equity, it appears to me that it would be a useless endeavour. The constitution of those courts is unfit for the accomplishment of the objects intended, and the functionaries before whom the proceedings are to be conducted are wholly unqualified for such operations. It seems to me to be unquestionably true, as observed by M. Pardessus, "La nécessité de faire statuer sur les contestations commerçiales, par les juges habitués à ces sortes d'affaires, a toujours été reconnus."—Cours de Commerce, v. 1, p. 52. That Masters in Chancery, or their clerks, can be thus characterised, will not, I presume, be asserted by any one who is at all acquainted with the practice of their offices, however great may be the respect entertained for those gentlemen individually, or with regard to their legal attainments. And why should not such an establishment be erected? Inferior parts of commercial affairs have their separate institutions: insolvency has its particular court: bankruptcy has its own peculiar jurisdictions; but the entire commercial interests of the country are left without any appropriate judicature. Tribunals of Commerce and Chambers of Commerce exist, as is well known, in France, and in several other continental states; and from inquiries which I have made, I have reason to believe that these institutions everywhere produce the most beneficial results; I hope, therefore, that the time will come when Courts of Commerce will be established in convenient and proper districts in England, and Chambers of Commerce in every corporate town.

It will not, of course, be expected, that I should attempt to detail here the particulars either of the establishment or of the proceedings of those institutions; such an attempt would be very presumptuous, even if I possessed (which I cannot pretend to) the requisite qualifications on the subject, without much more time for preparation than this occasion has afforded me; but it would be premature at present: in the meantime I may be permitted, perhaps, to refer you, for very explicit and explanatory details respecting the Tribunals of Commerce in France, to the Cours de Droit Commercial of M. Pardessus, vol. 3, p. 1–36; and for similar expositions, respecting the Chambers of Commerce in that country, to the same work, vol. 1, p. 52, *et seq.*

If I did not feel assured that you are satisfied, by our personal communications, of the sincerity and zeal with which I have entered upon the consideration of this subject, I should apologise for the length to which this address has unexpectedly been extended; but in this assurance I shall venture to conclude, that I stand excused in this respect. As you did me the honour to invite me to a statement of my sentiments on this very important subject, I have been desirous to lay before you as full an exposition of them as time and circumstances would permit; this I have endeavoured to do in the best manner I could, under the pressure of professional avocations, from which I could not disengage myself: I only fear that the value of the communication may not be found commensurate with its length.

To Henry Bellenden Ker, Esq.
&c. &c. &c.

Yours, &c.
John Coles.

— No. 21. —

Copy of a Letter from *A. Levinger*, Esq., to *John Coles*, Esq.

Sir, 8, Albion Terrace, Wandsworth Road.

21. Communication from A. Levinger, Esq.

In answer to some questions you put to me yesterday evening, I have to tell you that in most parts of the Continent we have Chambers of Commerce as well as Tribunals de Commerce, which are in some parts elected according to the patents of several classes, which is a sort of duty on a licence levied by the governments according to the rank and capital of the merchants, bankers, &c. which belong to it; in other places they are elected by common consent, generally the leading men of business being chosen.

The Chambers of Commerce watch over the interests of the trade of the city to which they belong, and correspond with the government of the nation.

21. Communication from A. Levinger, Esq.

The Tribunal of Commerce, on the other hand, is exclusively occupied by hearing causes of differences between bankers, merchants, and also inferior tradesmen; every person may plead his own cause at little or no expense; it does not prevent anybody from consulting either his solicitor or taking counsel's opinion, but no costs are given. The great advantage of this method is, that without hardly any expense you have the advice of the most experienced merchants, which is a thing you cannot always obtain in England, even with a special jury, and where the points of law even then interfere with their judgment, there being no code de commerce nor even a code of law, but so many precedents of obsolete former verdicts and judgments to be quoted.

In France, particularly, it has been found beneficial; in Holland and Belgium it is considered most convenient; and in Prussia and in the state of the late Confederation of the Rhine, as well as in Denmark and Sweden, it is in practice.

In Denmark, particularly, there is a sort of arbitration court; though not exactly a tribunal de commerce, yet it has in some sort the same tendency; if I am rightly informed, out of 6,000 cases in one year, more than 4,000 were adjusted so far to the satisfaction of the parties, that not 2,000 were brought before the regular courts, which would in some way in England make the three Courts of Exchequer, Pleas, and Bench a court of appeal.

In London it might be constituted in the following manner:

	1	Banker.
	1	East India Merchant.
	1	West India ditto.
	1	South American ditto.
	1	North American ditto.
	1	Portuguese ditto.
	1	Spanish ditto.
	1	French ditto.
	1	German ditto.
	1	Italian ditto.
	1	Russian ditto.
	1	Turkey ditto.
	12	
You might add - -	1	Ship Broker.
	1	Colonial ditto.
	1	Insurance ditto.
	1	Stock ditto.
	1	Silk ditto.
	1	Tea ditto
	6	

Or one corn-factor also and one auctioneer, to be named amongst them by a general or separate meeting at their separate coffee-houses, such as the Baltic, Garraway's, Lloyd's, Auction Mart, or Mincing-lane, and they might divide themselves, half as a chamber of commerce, watching their interests with governments at home and abroad, and the other half might sit as juries in the tribunal, where the foreman would pass the sentence or sign the award on behalf of himself and the others.

We have felt abroad the benefit of commandites, as we call them, and the joint companies now, by getting charters and Acts of Parliament, are in some measure upon the same principle, but too much embarrassing for trade to have to attend to so many formalities; besides, they can only be formed whilst Parliament is sitting, and then you may run the risk of being put off another session, subject to great expenses in any case. Trade and enterprise ought to be disencumbered of such trouble, and it might easily be done. At present the London Gazette only publishes the dissolution of partnerships; why not also the formation of them, as is done abroad? I have myself been a traveller 12 years for one of the first houses of Basel, in Switzerland; we had a sugar refinery on Swiss ground, and, being on the frontier of France, we found it advantageous, under Napoleon, to establish one also on French ground, about 20 miles from our city; our house did not like to run the sole risk, therefore a *commandite* was established for two active young men, formerly clerks, and well known in the city; a large capital was immediately subscribed and paid down, and it was advertised in the Basel Gazette that so many, perhaps a dozen gentlemen, had subscribed and paid down half a million of francs as a capital, for which they were to receive five per cent. interest and a half share or two-thirds share of the profit, and the two *gerants* or managing partners should have the sole management and sole signating. The concern prospers to this day: and there is a striking case in one general way, which is the city of Mulhausen, on French ground, in the department of Haut and Bas-Rhin, which is now a second Manchester, which would not have risen to one-tenth part of the importance and riches it possesses now, were it not for these *commandites*; all the capital they traded with these 30 years, to my knowledge, was lent by Swiss houses of Basel, Zurich, &c. to these French borderers, and have returned more than 100 per cent.; in fact, it is become a city of palaces, and now, though so much inland, buys the raw materials

materials at Liverpool and Manchester; manufactures, at the utmost north-eastern of France, printed cotton, and sends it back to England, paying even 30 per cent. duty, or smuggling it at 15 per cent., and sells it now in Cheapside, which my cousin did last year.

21. Communication from A. Levinger, Esq.

Such commandites might be established by laying before the chambers or tribunal de commerce here the deed and proofs of their establishment, and announcing it in the London Gazette, by which the liability of the contributors or shareholders would be limited to the amount subscribed; the capital of the young, enterprising, and yet prudent men, published, and every change of partnership afterwards announced, without the too formal and too expensive method of the present Acts of Parliament and charters.

I shall be happy to give you any further explanations and suggestions; meanwhile,

I remain, yours, &c.
A. Levinger.

— No. 22. —

THE Anonymous Partnership Act, 21 & 22 Geo. 3, c. 46 (Irish).

22. Anonymous Partnership Act.

"An Act to promote Trade and Manufacture by regulating and encouraging Partnerships."

Preamble states, That the increasing the stock of money employed in trade and manufacture must greatly promote the commerce and prosperity of the kingdom, and many persons might be induced to subscribe sums of money to men well qualified for trade but not of competent fortune to carry it on largely, if they were allowed to abide by the profit or loss of the trade for the same, and were not to be deemed traders on that account, or subject thereby to any further or other demands than the sums so subscribed.

Section 1 enacts, That any number of persons might, after the 24th June 1782, by deed, executed and registered, enter into a copartnership for the purpose of carrying on any manufacture or business, &c., for any term not exceeding 14 years, but determinable at any shorter period, and that the copartners should bind themselves to pay in money towards a joint-stock such sums as they should think fit, not being less in the whole than 1,000*l.* nor more than 50,000*l.*

2. That the copartners might, by the partnership deed, appoint a person or persons to carry on the business, &c., in whose names, whilst living and continuing in credit, with the addition of "and Company," the business of the partnership should be carried on, and such person or persons should be called the acting partner or partners; and such acting partner or partners, and his or their estate, &c., should be as subject to the laws against bankrupts for the partnership debts as if he or they had traded upon his or their own account solely.

3. That the remaining copartners, whose names should not be mentioned in the firm, should be styled *Anonymous Partners*, and that their debts or engagements should not affect the other partners or the partnership stock, nor should the anonymous partners be subject to the engagements, &c., of the acting partners, or to any loss, &c., in the business, further than as thereinafter mentioned.

4. That each anonymous partner should, at the time of executing the copartnership deed, actually pay to the acting partners towards the capital stock a sum not less than one-fourth of the sum subscribed by him, and should pay the remaining three-fourths to the acting partners without demand at the end of 12 months after the execution of the deed, or at such times and in such proportions as should be mentioned in the deed; and if any anonymous partner should neglect so to pay the said three-fourths, he should forfeit, for the benefit of the other partners and the creditors, the said one-fourth and all profits, and should no longer be a partner; and in case of failure of the partnership business, such anonymous partner, his heirs, &c., should be subject to pay to the partnership creditors any monies not exceeding the three-fourths of the sum by him originally subscribed; but if, at the end of partnership, the trade should have been so beneficial that each partner should have received his principal money with interest, then the one-fourth so forfeited should be repaid to the forfeiting anonymous partner without interest or profits.

5. That an account should be made annually of all goods, monies and effects, &c., of copartnership, and of debts owing from copartnership, and a fair balance should be struck and signed by acting partners and two-thirds of anonymous partners.

6. That each anonymous partner might, after account taken, receive half of net profits made by copartnership on monies paid in by him, the residue of profits and sums forfeited and profits to go towards capital of joint stock until expiration of term.

7. That anonymous partner having *bonâ fide* paid his full subscription, and who should not infringe the provisions of Act, should not be subject to bankrupt laws or to any greater loss than the amount of his subscription and the proportion of profits held over till end of partnership at the utmost, or to such proportion thereof as should be necessary to satisfy partnership debts; and in case partnership should fail or be dissolved before three-fourths of subscription should become payable, then anonymous partners conforming to Act should only be bound to pay such three-fourths, with interest, towards partnership debts, and should not be subject to any further loss.

8. That no partnership should be dissolved by death or bankruptcy of all or any of anonymous partners unless otherwise agreed by the deed, and the representatives or

22. Anonymous Partnership Act.

assignees of anonymous partner dying or failing, or such person as should purchase the share of such anonymous partner, should stand in the place of the deceased or failing partner, and be an anonymous partner, upon payment of residue of subscription (if unpaid), and in default of payment of such residue, the sums before paid (though exceeding one-fourth) to be forfeited; where two or more acting partners, the death or bankruptcy of any, whilst one should survive in full credit, should not dissolve partnership, unless otherwise agreed by the deed.

9. That in all cases where there should be one acting partner in full credit and not a bankrupt, such partnership should exist during the term agreed upon by the deed, &c., unless the dissolution should have been twice advertised and an entry made in the registrar's books opposite to the entry of the registry of the partnership:

10. That none of the original partners, or the purchasers of the shares of the dying or failing partners, should sell or dispose of his share, unless conformably to the deed or with consent of all the partners; and even after sale or transfer the original partner (unlesss he had paid full subscription) should be bound by this Act until the transferee completes his engagement.

11. That every copartnership might, as well after as before the determination of partnership, sue and be sued, during the life or lives of the original acting partner or partners, by the style to be assumed by them pursuant to the Act; and in case of the death or bankruptcy of the acting partner or partners, then in the names of the representatives or assignees of such acting partner or partners, or of the survivors of them; if a bill in equity should be filed against the partnership by the name of the firm, it should not be necessary to make anonymous partners parties, and no injunction to issue for want of answer of anonymous partners.

12. If assignees of acting partner should not prosecute or defend suits, &c., their names not to be used by other partners without an indemnity against costs, &c.

13. No partnership to be considered as established under this Act, unless partnership deed or memorial thereof should, before commencement of partnership, or within 10 days after, be registered; every memorial to contain date of deed, the names and additions of all the parties, distinguishing which are acting and which are anonymous partners, and the sums subscribed by each, the time from which partnership to commence, and the term for which it is to continue.

14. All contracts, &c., subsisting at execution of partnership deed between any of anonymous partners and acting partners, which should not be fully disclosed to other partners, and all contracts, dealings, &c., of anonymous partners with acting partners, after execution of partnership deed, which should not be allowed by majority of other partners, to be void.

15. That if any dealings, &c., after the execution of partnership deed, between any of anonymous partners and acting partners should be allowed by majority of other partners, every engagement of every anonymous partner in consequence of such dealings should be paid, &c., to acting partners in same manner as by any other debtor of company, and with like remedies, and without any pretence of equity to withhold or postpone payment.

16. That if any anonymous partner, or any transferee or assignee standing in place of any anonymous partner, should appear to the Lord Chancellor, &c., to have made any fictitious payment of subscription to acting partners, or have received undue share of profits, or have done anything to elude provisions of Act, or to defraud copartners or creditors of partnership, such person to be subject to bankrupt laws as if he had been originally an acting partner.

17. That any acting partner who should not during partnership keep honest and fair books of account of all his dealings, &c., and debts and credits, as well on account of partnership as of his private dealings, &c., and who should not make an annual inventory in such books of all the partnership effects and his private effects (except furniture and wearing apparel), and of the debts and credits of partnership, his private dealings (if any), stating the profit or loss, or who should make use of monies, goods or effects, or credit of partnership, to raise any money or contract any debt, except for the use of partnership, or who should wilfully neglect to settle accounts with copartners and to pay balance, then anonymous partners might deduct and recover from share of stock and profits of such acting partner 20*l.* per cent. of such stock and profits of such acting partner so offending, over and above and without prejudice to any remedy, either at law or in equity, which such anonymous partners could have on account of such misconduct.

18. That no copartnership for carrying on the business of bankers or discounters of money for shopkeepers selling by retail should be considered as formed under this Act.

REPORT

ON THE

LAW OF PARTNERSHIP.

Ordered, by The House of Commons, *to be Printed*,
14 *July* 1837.

[*Price* 11*d.*]

530.

PRIVY COUNCIL APPEALS.

RETURNS to an Address of the Honourable The House of Commons, dated 15 February 1837;—*for*,

A RETURN of the Number of APPEALS and PETITIONS heard before the PRIVY COUNCIL in each of the Five Years preceding the Establishment of the JUDICIAL COMMITTEE, and of the Number of APPEALS and PETITIONS (other than Petitions with respect to Patents), heard before the JUDICIAL COMMITTEE in each Year since its Establishment:—*also*, Of the DAYS on which the JUDICIAL COMMITTEE of the PRIVY COUNCIL has sat in each Year since its Establishment, for the hearing of APPEALS and PETITIONS (other than Petitions respecting Patents); distinguishing what Members of the JUDICIAL COMMITTEE were present at each such Sitting, and stating the Names or Titles of the Appeals and Petitions heard, or in course of hearing, at each of such Sittings.

—1.—

RETURN of the Number of APPEALS and PETITIONS heard before the PRIVY COUNCIL in each of the Five Years preceding the Establishment of the JUDICIAL COMMITTEE.

YEAR	Number of Appeals heard in each Year.	Number of Petitions heard in each Year.
1828 From 14 August	nil	nil.
1829	47	36
1830	23	16
1831	24	12
1832	7	18
1833 To 14 August	8	13

Council Office, 9 March 1837. *C. C. F. Greville.*

—2.—

RETURN of the Number of APPEALS and PETITIONS (other than Petitions with respect to Patents, and Appeals and Petitions in Ecclesiastical and Admiralty Causes) heard before the JUDICIAL COMMITTEE of the PRIVY COUNCIL in each Year since its Establishment.

YEAR	Number of Appeals heard in each Year.	Number of Petitions heard in each Year.
1833 From 14 August	11	5
1834	33	16
1835	36	17
1836	31	15
1837 To 15 February	6	4

Council Office, 9 March 1837. *C. C. F. Greville.*

—3.—

RETURN of the Number of APPEALS and PETITIONS in Ecclesiastical and Admiralty Causes heard before the JUDICIAL COMMITTEE of the PRIVY COUNCIL in each Year since its Establishment.

YEAR	Number of Appeals heard in each Year.	Number of Petitions heard in each Year.
1833 From 14 August to 31 December	nil	nil.
1834	5	1
1835	13	3
1836	13	2
1837 To 15 February	1	nil.

Registry of the High Court of Admiralty and Appeals, Doctors' Commons, 25 Feb. 1837. *H. B. Swabey,* Dep^{y} Registrar.

—4.—

RETURN of the Number of Appeals and Petitions in Ecclesiastical and Admiralty Causes heard before the Judicial Committee of the Privy Council in the years 1834, 1835 and 1836; the Days on which the Judicial Committee have sat in each year on the hearing of such Appeals and Petitions; distinguishing what Members of the Judicial Committee were present at each Sitting, and stating the Names or Titles of the Appeals and Petitions heard at each Sitting.

NAMES OF APPEALS.	From what Court appealed.	Days of Sitting.	Members of the Judicial Committee present at the Hearing.
1834:		1834:	Lord Wynford. The Vice Chancellor. Sir James Park. Sir John Bernard Bosanquet. Sir John Nicholl. Hon. Thomas Erskine.
Ship Pieter Anthony (Petition for leave to appeal)	Vice Admiralty Court of British Guiana	Feb. 8	
Ship Active, Hurd, Mr.	Vice Admiralty Court at Antigua	June 19	The Vice Chancellor. Sir John Nicholl. Sir John Bernard Bosanquet. Hon. Thomas Erskine.
Dickinson & others *v.* Dewar and others Baker *v.* Dewar and others (Two Appeals) Treasure found in His Majesty's ship Thetis	High Court of Admiralty of England	June 19	The Vice Chancellor. Sir John Nicholl. Sir John Bernard Bosanquet. Hon. Thomas Erskine.
Same Cause	- - - -	June 20	The Vice Chancellor. Sir John Nicholl. Sir John Bernard Bosanquet. Hon. Thomas Erskine.
Westmeath *v.* Westmeath	Arches Court of Canterbury	Nov. 13	The Lord President. The Vice Chancellor. Sir James Park. Sir John Vaughan. Hon. Thomas Erskine
Green *v.* Bosanquet	Prerogative Court of Canterbury	Nov. 13	The Lord President. The Vice Chancellor. Sir James Park. Sir John Vaughan. Hon. Thomas Erskine.
1835:		1835:	
Rhodes *v.* Smethurst	Chancery Court of York	Feb. 2	The Vice Chancellor. Sir John Nicholl. Sir James Park. Hon Thomas Erskine.
Kilpin *v.* Kilpin (Motion)	Arches Court of Canterbury	Feb. 2	The Vice Chancellor. Sir John Nicholl. Sir James Park. Hon. Thomas Erskine.
Smyth *v.* Smyth	Arches Court of Canterbury	Feb. 12	The Vice Chancellor. Sir John Bernard Bosanquet. Hon. Thomas Erskine. Sir Herbert Jenner.
Hodges *v.* Sims and Sims (Ship Neptune)	High Court of Admiralty of England	Feb. 12	The Vice Chancellor. Sir John Bernard Bosanquet. Hon. Thomas Erskine. Sir Herbert Jenner.
Same Cause	- - - -	Feb. 14	The Vice Chancellor. Sir John Bernard Bosanquet. Hon. Thomas Erskine. Sir Herbert Jenner.
Heathcote *v.* Heathcote	Arches Court of Canterbury	April 6	The Lord President. The Vice Chancellor. Hon. Thomas Erskine. Sir Herbert Jenner.
Tufnell and Mason *v.* Constable and Bailey	Prerogative Court of Canterbury	April 6	The Lord President. The Vice Chancellor. Hon. Thomas Erskine. Sir Herbert Jenner.

NAMES OF APPEALS.	From what Court appealed.	Days of Sitting.	Members of the Judicial Committee present at the Hearing.
1835—*continued.*			
Ship Active, Hurd, Mr. (Petition)	Vice Admiralty Court at Antigua	1835: April 8	The Vice Chancellor. Sir John Bernard Bosanquet. Hon. Thomas Erskine. Sir Herbert Jenner.
Muter *v.* Chipchase	Vice Admiralty Court at Saint Lucia	April 8	The Vice Chancellor. Sir John Bernard Bosanquet. Hon. Thomas Erskine. Sir Herbert Jenner.
Tuffnell and Mason *v.* Constable and Bailey	Prerogative Court of Canterbury	April 8	The Vice Chancellor. Sir John Bernard Bosanquet. Hon. Thomas Erskine. Sir Herbert Jenner.
Same Cause	-	April 9	The Vice Chancellor. Sir John Bernard Bosanquet. Hon. Thomas Erskine. Sir Herbert Jenner.
Same Cause	-	April 10	The Vice Chancellor. Sir John Bernard Bosanquet. Hon. Thomas Erskine. Sir Herbert Jenner.
Same Cause	-	April 11	The Vice Chancellor. Sir John Bernard Bosanquet. Hon. Thomas Erskine. Sir Herbert Jenner.
Campbell *v.* Mackintosh	Prerogative Court of Canterbury	April 11	The Vice Chancellor. Sir John Bernard Bosanquet. Hon. Thomas Erskine. Sir Herbert Jenner.
Ship Pieter Anthony	Vice Admiralty Court of British Guiana	April 13	The Vice Chancellor. Sir John Bernard Bosanquet. Hon. Thomas Erskine. Sir Herbert Jenner.
Swift *v.* Swift	Arches Court of Canterbury	May 23	The Lord President. Lord Brougham. The Vice Chancellor. Sir James Park. The Hon. Thomas Erskine.
Same Cause	-	June 18	The Lord President. Lord Brougham. The Vice Chancellor. Sir James Park. The Hon. Thomas Erskine.
Same Cause	-	June 20	The Lord President. Lord Brougham. The Vice Chancellor. Sir James Park. The Hon. Thomas Erskine.
Same Cause	-	June 26	The Lord President. Lord Brougham. The Vice Chancellor. Sir James Park. The Hon. Thomas Erskine.
Same Cause	-	June 27	The Lord President. Lord Brougham. The Vice Chancellor. Sir James Park. The Hon. Thomas Erskine.
Same Cause	-	July 1	The Lord President. Lord Brougham. The Vice Chancellor. Sir James Park. The Hon. Thomas Erskine.
Hodges *v.* Sims and Sims (Ship Neptune)	High Court of Admiralty of England	July 1	The Lord President. Lord Brougham. The Vice Chancellor. Sir John Bernard Bosanquet. Sir James Park. The Hon. Thomas Erskine.
Dickenson and others *v.* Dewar and others (Petition)	High Court of Admiralty of England	July 2	Sir John Nicholl. Sir James Park. Sir John Vaughan. The Hon. Thomas Erskine.

NAMES OF APPEALS.	From what Court appealed.	Days of Sitting.	Members of the Judicial Committee present at the Hearing.
1835—*continued.*		1835:	
Thellusson *v.* Walrond	Prerogative Court of Canterbury	July 2	Sir John Nicholl. Sir James Park. Sir John Vaughan. The Hon. Thomas Erskine.
Kelly and others *v.* Bushby and others (Ship Clifton)	High Court of Admiralty of England	July 2	Sir John Nicholl. Sir James Park. Sir John Vaughan. The Hon. Thomas Erskin.
Swift *v.* Swift	Arches Court of Canterbury	July 3	The Lord President. Lord Brougham. The Vice Chancellor. Sir James Park. The Hon. Thomas Erskine.
Smyth *v.* Smyth	Arches Court of Canterbury	July 3	The Lord President. Lord Brougham. The Vice Chancellor. Sir James Park. Honourable Thomas Erskine.
Jarrett *v.* Jackson	Prerogative Court of Canterbury	Dec. 10	Lord Brougham. Sir James Park. Honourable Thomas Erskine. Sir Herbert Jenner.
1836:		1836:	
Muter *v.* Chipchase (Petition for leave to appeal)	Vice Admiralty Court at St. Lucia	May 30	Sir John Bernard Bosanquet. Sir James Park. The Hon. Thomas Erskine. Sir Herbert Jenner.
Ship La Laura (Petition for leave to appeal)	Vice Admiralty Court at Sierra Leone	May 30	Sir John Bernard Bosanquet. Sir James Park. The Hon. Thomas Erskine. Sir Herbert Jenner.
Heathorn *v.* Darling (Ship Eliza)	High Court of Admiralty of England	May 30	Sir John Bernard Bosanquet. Sir James Park. The Hon. Thomas Erskine. Sir Herbert Jenner.
Greetham *v.* Taylor	Chancery Court of York	June 6	Sir James Park. Sir John Bernard Bosanquet. Sir John Nicholl. The Hon. Thomas Erskine. Sir Herbert Jenner.
Naylor *v.* Fox	Exchequer and Prerogative Court of York	June 6	Sir James Park. Sir John Bernard Bosanquet. Sir John Nicholl. The Hon. Thomas Erskine. Sir Herbert Jenner.
Smyth *v.* Smyth	Arches Court of Canterbury	June 6	Sir James Park. Sir John Bernard Bosanquet. Sir John Nicholl. The Hon. Thomas Erskine. Sir Herbert Jenner.
Tongue *v.* Tongue	Arches Court of Canterbury	June 21	The Vice Chancellor. Sir James Park. Sir John Bernard Bosanquet. Honourable Thomas Erskine.
Kilpin *v.* Kilpin	Arches Court of Canterbury	June 21	The Vice Chancellor. Sir James Park. Sir John Bernard Bosanquet. The Hon. Thomas Erskine.
Smyth *v.* Smyth	Arches Court of Canterbury	June 22	Sir John Nicholl. Sir James Park. Sir John Bernard Bosanquet. The Hon. Thomas Erskine. Sir Herbert Jenner.
Barry *v.* Butlin	Prerogative Court of Canterbury	June 22	Sir John Nicholl. Sir James Park. Sir John Bernard Bosanquet. The Hon. Thomas Erskine.
Sherwill *v.* The King (Ship Cazador)	Vice Admiralty Court at Gibraltar	July 2	Sir James Park. Sir John Bernard Bosanquet. The Hon. Thomas Erskine. Sir Herbert Jenner.

NAMES OF APPEALS.	From what Court appealed.	Days of Sitting.	Members of the Judicial Committee present at the Hearing.
1836—*continued.*		1836:	
Heathorn v. Darling (Ship Eliza)	High Court of Admiralty of England -	July 2	Lord Lyndhurst. Sir James Park. Sir John Bernard Bosanquet. The Hon. Thomas Erskine. Sir Herbert Jenner.
Smyth v. Smyth - - -	Arches Court of Canterbury - -	July 2	Lord Lyndhurst. Sir James Park. Sir John Bernard Bosanquet. The Hon. Thomas Erskine. Sir Herbert Jenner.
Sherwill v. The King (Ship Cazador - - - -	Vice Admiralty Court at Gibraltar -	July 11	Lord Wynford. Sir John Bernard Bosanquet. The Hon. Thomas Erskine. Sir Herbert Jenner.
Crawford v. Curran - -	Prerogative Court of Canterbury - -	Dec. 6	Lord Brougham. Sir James Park. Sir John Bernard Bosanquet. The Hon. Thomas Erskine.
Thompson v. Poiret - -	Prerogative Court of Canterbury - -	Dec. 8	Lord Brougham. Sir James Park. Sir John Bernard Bosanquet. The Hon. Thomas Erskine.
Scott v. Scott - - -	Prerogative Court of Canterbury - -	Dec. 8	Lord Brougham. Sir James Park. Sir John Bernard Bosanquet. The Hon. Thomas Erskine.
Same Cause - - -	- - - - -	Dec. 9	Lord Brougham. Sir James Park. Sir John Bernard Bosanquet. The Hon. Thomas Erskine.
Same Cause - - -	- - - - -	Dec. 10	Lord Brougham. Sir James Park. Sir John Bernard Bosanquet. The Hon. Thomas Erskine.
Welch & Welch v. Phillips -	Prerogative Court of Canterbury - -	Dec. 13	Lord Brougham. Sir James Park. Sir John Bernard Bosanquet. The Hon. Thomas Erskine.
Same Cause - - -	- - - - -	Dec. 14	Lord Brougham. Sir James Park. Sir John Bernard Bosanquet. The Hon. Thomas Erskine.
Scott v. Scott - - -	Prerogative Court of Canterbury - -	Dec. 17	Lord Brougham. Sir James Park. Sir John Bernard Bosanquet. The Hon. Thomas Erskine.
Welch & Welch v. Phillips -	Prerogative Court of Canterbury - -	Dec. 17	Lord Brougham. Sir James Park. Sir John Bernard Bosanquet. The Hon. Thomas Erskine.
1837:		1837:	
Sherwood v. Ray - - -	Arches Court of Canterbury - -	Feb. 1	Lord Brougham. Sir James Park. Sir John Nicholl. The Hon. Thomas Erskine.
Same Cause - - -	- - - - -	Feb. 2	Lord Brougham. Sir James Park. Sir John Nicholl. The Hon. Thomas Erskine.
Same Cause - - -	- - - - -	Feb. 7	Lord Brougham. Sir James Park. Sir John Nicholl. The Hon. Thomas Erskine.
Same Cause - - -	- - - - -	Feb. 8	Lord Brougham. Sir James Park. Sir John Nicholl. The Hon. Thomas Erskine.

Registry of the High Court of Admiralty and Appeals, Doctors' Commons, 25 February 1837.

H. B. Swabey,
Deputy Registrar.

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RETURN of the DAYS on which the JUDICIAL COMMITTEE of the PRIVY COUNCIL has sat in each year since its establishment for the hearing of APPEALS and PETITIONS (other than Petitions with respect to Patents, and Appeals and Petitions in Ecclesiastical and Admiralty Causes); distinguishing what MEMBERS of the JUDICIAL COMMITTEE were present at each Sitting, and stating the NAMES or TITLES of the APPEALS and PETITIONS heard, or in course of hearing, at each of such Sittings.

Days of Sitting.	Members of Committee present.	Names or Titles of Appeals Heard, or in course of Hearing.	Names or Titles of Petitions Heard, or in course of Hearing.
1833: Nov. 27	Lord Chancellor Vice Chancellor Chief Judge in Bankruptcy Mr. Justice James Parke Mr. Justice Bosanquet	Pownall *v.* Mascall, from Antigua. Smith *v.* Ure, from Grenada.	
„ 29	-- Same Lords as above, with Sir John Nicholl	Pownall *v.* Mascall, from Antigua. Smith *v.* Ure, from Grenada. Rollings *v.* Winsloe, from Prince Edward's Island.	
Dec. 4	-- Same Lords as at last sitting	Ure *v.* Smith, from Grenada. Evans *v.* Jones, from Guernsey. Le Gros *v.* Le Breton, from Jersey.	J. Duncan, from Guernsey.
„ 7	Vice Chancellor Chief Judge in Bankruptcy Mr. Justice James Parke Mr. Justice Bosanquet	Smith *v.* Ure, from Grenada Ure *v.* Smith, from Grenada Hawkins *v.* Bell, from Cape of Good Hope Bhanoo Bebee *v.* Inayut Gazee, from Bengal -- Rajah Roydapah Runga Rao *v.* Rao Chinnamah, from Madras -- D. C. Pedda Vencatapa Naidoo *v.* Bungaroo Ammal, from Madras -- Raja Vencatapur Maul Ranz *v.* Kistnamah Chitty, from Madras.	-- Appellant in Meiklejohn *v.* Attorney General, from Lower Canada -- Mayor of Lyons and other, from Bengal. -- Respondent in Haley *v.* Flack, from Demerara. -- Marie and Victorine, Slaves from Mauritius. -- Appellants in Rajundernarain Rai *v.* Bijai Govind Sing, from Bengal.
1834: January 1	Same Lords as above	-- Raja Haimum Chull Sing *v.* Koomer Gunsheam Sing, from Bengal	-- Jonathan Duncan, from Guernsey. W. Austin, from Demerara. -- Respondent in Starkie *v.* Lapslie, from Demerara. William Fraser, from St. Vincent. Tupper & others, from Guernsey.
„ 2	Same Lords as above	-- Raja Haimum Chull Sing *v.* Koomer Gunsheam Sing, from Bengal.	
„ 3	Same Lords as above	-- Raja Haimum Chull Sing *v.* Koomer Gunsheam Sing, from Bengal. -- Gordon, Executor of Futteh Yab Khan *v.* Kahjeh Aboo Mahomed Khan, from Bengal.	
„ 4	Same Lords as above	-- Gordon, Executor of Futteh Yab Khan *v.* Kahjeh Aboo Mahomed Khan, from Bengal. -- Gopee Mohun Thakoor *v.* Raja Radhanat, from Bengal.	
„ 6	Same Lords as above	-- Raja Haimum Chull Sing *v.* Koomer Gunsheam Sing, from Bengal. -- Gopee Mohun Thakoor *v.* Raja Radhanat, from Bengal. -- Bank of Bengal *v.* East India Company, from Bengal	
„ 7	Same Lords as above	-- Bank of Bengal *v.* East India Company, from Bengal.	
„ 8	Same Lords as above	-- Gopee Mohun Thakoor *v.* Raja Radhanat, from Bengal.	
February 7	-- Lord Wynford, and same Lords as above	Canepa *v.* Larios, from Gibraltar -- Representatives of Mussumut Seetul Bahoo *v.* Bahoo Kurkissen Doss, from Bengal	-- Appellant in Kelly *v.* M'Guffog, from Isle of Man. -- Appellant in Haley *v.* Flack, from Demerara. -- Appellants in Rajundernara Rai *v.* Bhya Tha, from Bengal.
„ 8	Same Lords as last above	-- Representatives of Mussumut Seetul Bahoo *v.* Bahoo Kurkissen Doss, from Bengal.	

Days of Sitting.	Members of Committee present.	Names or Titles of Appeals Heard, or in course of Hearing.	Names or Titles of Petitions Heard, or in course of Hearing.
1834:			
Feb. 10	Vice Chancellor Chief Judge in Bankruptcy Mr. Justice James Parke Mr. Justice Bosanquet	Sanbot *v.* Burnley, from Trinidad. Mercer *v.* Plowden, from Bengal. -- Baboo Ulruck Sing *v.* Beny Persad, from Bengal.	
„ 11	Same Lords as above	-- Baboo Ulruck Sing *v.* Beny Persad, from Bengal. -- Raja Row Vencata Niladry Row *v.* Enoogunty Sooriah, from Madras. -- Raja Row Boochy Tummiah *v.* Raja Row Vencata Niladry Row, from Madras.	
April 5	Lord Wynford Vice Chancellor Chief Judge in Bankruptcy Mr. Justice James Parke	-- Ex parte Rajundernarain Rai *v.* Bijai Govind Sing, from Bengal. -- Suttroogun Sutputty *v.* Sabitra Dye, from Bengal.	
„ 7	Same Lords as above	-- Suttroogun Sutputty *v.* Sabritra Dye, from Bengal. -- Drummond *v.* Commissioners of French Claims. -- Ex parte Thompson *v.* Brecken, from Prince Edward's Island.	
„ 10	Same Lords as above	-- Drummond *v.* Commissioners of French Claims. -- Malliard *v.* King's Attorney, from Mauritius.	
May 12	Vice Chancellor Chief Judge in Bankruptcy Mr. Baron Parke Mr. Justice Bosanquet	-- Malliard *v.* King's Attorney, from Mauritius	-- Respondent in Protheroe *v.* Palmer, from Trinidad.
„ 13	Same Lords as above	-- Douglas *v.* Moffatt, from Lower Canada. -- Sree Raja Row Vencata Niladry Row *v.* Vutchavoy Vencataputty Raz, from Madras.	-- Respondents in Ricketts *v.* Atkins, from Jamaica. -- Appellant in Sree Raja Row Vencata Niladry Row *v.* Enoogunty Sooriah, from Madras.
„ 15	Same Lords as above	-- Sree Raja Row Vencata Niladry Row *v.* Vutchavoy Vencataputty Raz, from Madras	-- Appellant in Bye Kootten Koower, widow of Hurre Budra, *v.* Rewee Budra, from Bombay. -- East India Company in Gordon, Executor of Fatteh Yab Khan *v.* Kajee Aboo Mahomed Khan, from Bengal.
„ 16	Same Lords as above	-- Vencata Niladry Row *v.* Vutchavoy Vencataputty Raz, from Madras. -- Meiklejohn *v.* Attorney General, from Lower Canada.	
June 13	Same Lords as above	Wall *v.* Commissioners of French Claims Countess of Conway *v.* same Salvin *v.* same	-- Appellant in Campbell *v.* Cremony, from St. Lucia. Appellant in same *v.* same.
„ 16	Same Lords as above	Johnston *v.* Commissioners of French Claims. Bondieu *v.* same. Samuel *v.* same.	
„ 17	Same Lords as above	Samuel *v.* Commissioners of French Claims. De Wint *v.* same. De Tastet *v.* same. De Tastet *v.* same.	
„ 18	Same Lords as above	-- Benjamin Gumbes *v.* Commissioners of French Claims.	
„ 21	Same Lords as above	-- Meiklejohn *v.* Attorney General, from Lower Canada. Johnston *v.* Commissioners of French Claims. Wall *v.* same. Benjamin Gumbes *v.* same. Webster *v.* same.	
„ 27	Same Lords as above	Pitot & Company *v.* ———, from Mauritius. Vencata Niladry Row *v.* Vutchavoy. Vencataputty Raz, from Madras. Wall *v.* Commissioners of French Claims.	
Dec. 29	Same Lords as above	Donegany *v.* Donegany, from Lower Canada	-- Assignees of Le Couteur, from Guernsey.

(*continued.*)

Days of Sitting.	Members of Committee present.	Names or Titles of Appeals Heard, or in course of Hearing.	Names or Titles of Petitions Heard, or in course of Hearing.
1834: Dec. 30	Vice Chancellor Chief Judge in Bankruptcy Mr. Baron Parke Mr. Justice Bosanquet	Donegany *v.* Donegany, from Lower Canada. Ex parte Des Rivieres *v.* Richardson, from Lower Canada. Chandler *v.* The King, from Lower Canada.	
„ 31	Same Lords as above	Kelly *v.* M'Guffog, from Isle of Man.	
1835: January 5	Same Lords as above	Chandler *v.* The King, from Lower Canada	Appellant in Mayor of Lyons *v.* East India Company, from Bengal. Respondent in Carvalho *v.* Alves, from Gibraltar.
February 2	Same Lords as above, and Sir John Nicholl	Donegany *v.* Donegany, from Lower Canada.	
„ 3	Lord President Vice Chancellor Sir John Nicholl Chief Judge in Bankruptcy Mr. Justice Bosanquet	Lall Dhokul Sing *v.* Lall Rooder Purtall Sing, from Bengal. Raja Greeschund Roy *v.* Sumboochund Roy, from Bengal.	
„ 4	Same Lords as above, except Sir John Nicholl	Raja Greeschund Roy *v.* Sumboochund Roy, from Bengal. Carter *v.* Commissioners of French Claims. Jennings *v.* same. Richardson *v.* same. Ashburner *v.* same. Rogers *v.* same. R. and S. Romney *v.* same. Gelahor *v.* same. Joseph Romney *v.* same. Chittick *v.* same. Hannah *v.* same. W. Gumbes and others *v.* same.	
„ 5	Vice Chancellor Chief Judge in Bankruptcy Mr. Baron Parke Mr. Justice Bosanquet	S. Romney *v.* Commissioners of French Claims. R. Richardson *v.* same. Bailey *v.* same. Webster *v.* same. Haley *v.* Flack, from Demerara.	
„ 6	Same Lords as above	Sumboochunder Chowdry *v.* Naraini Dibeh, from Bengal.	
„ 7	Same Lords as above	Jennings and several others *v.* Commissioners of French Claims.	
„ 9	Lord President Sir John Nicholl Vice Chancellor Chief Judge in Bankruptcy Mr Baron Parke	Burge *v.* Commissioners of Slave Compensation. Bentinck *v.* same.	
„ 10	Same Lords as above	Burge *v.* Commissioners of Slave Compensation. Bentinck *v.* same.	
„ 11	Lord President Vice Chancellor Chief Judge in Bankruptcy Mr. Baron Parke Mr. Justice Bosanquet	Woodcock *v.* Commissioners of Slave Compensation. Homabhaee, widow of Dosabhaee *v.* Pungeabhaee Dosabhaee, from Bombay.	
„ 13	Same Lords as above, except Lord President	Homabhaee, widow of Dosabhaee *v.* Pungeabhaee Dosabhaee, from Bombay.	
„ 14	Lord President Vice Chancellor Chief Judge in Bankruptcy Mr. Baron Parke	Burge *v.* Commissioners of Slave Compensation. Bentinck *v.* same. Woodcock *v.* same.	
April 8	Lord President Vice Chancellor Chief Judge in Bankruptcy Mr. Justice Bosanquet Sir Herbert Jenner	- - - - - - - - - -	Respondent in Busteed *v.* Stewart, from St. Lucia. Respondent in East India Company *v.* Caunter, from Prince Edward's Island. Respondent in Vose *v.* Robinson, from Jamaica. Appellant in Cameron *v.* Kyte, from Demerara. Appellant in Davidson *v.* Kyte, from Demerara. Appellant in Mayor of Lyons *v.* East India Company, from Bengal.

Days of Sitting.	Members of Committee present.	Names or Titles of Appeals Heard, or in course of Hearing.	Names or Titles of Petitions Heard, or in course of Hearing.
1835:			
May 19	Vice Chancellor Chief Judge in Bankruptcy Mr. Justice Bosanquet Mr. Justice Vaughan	-- Pooniakhoty *v.* The King, from Bombay (1st Appeal.) Same *v.* same (2d Appeal.)	
„ 20	Same Lords as above	-- Pooniakhoty *v.* The King, from Bombay (2d Appeal.) Hart *v.* Chandler, from Lower Canada. -- Lala Choonelal Nagindas *v.* Sawaechund Namedas, from Bombay.	
„ 21	Same Lords as above	-- Lala Choonelal Nagindas *v.* Sawaechund Namedas, from Bombay Jefferson *v.* Riera, from Gibraltar	-- Respondent in Ross *v.* Neave, from Nevis. -- Respondent in Gullick *v.* Andros, from Guernsey. -- Respondent in Labalmondiere *v.* D'Yooley, from St. Lucia.
„ 22	Same Lords as above	-- Pooniakhoty *v.* The King, from Bombay (1st Appeal.) Same *v.* same (2d Appeal.) -- Malik Bapoo Meyan *v.* Hari Walub Nagurdas, from Bombay. -- Pranjewam Dyaram *v.* Kishendas Mulookchund, from Bombay.	
July 2	Sir John Nicholl Chief Judge in Bankruptcy Mr. Baron Parke Mr. Justice Vaughan	- - - - - - - - -	-- Respondent in Labalmondiere *v.* D'Yooley, from St. Lucia (2d Appeal.) -- Appellant in Turner *v.* Brown, from Jamaica.
„ 3	Vice Chancellor Chief Judge in Bankruptcy Mr. Justice Bosanquet Mr. Justice Vaughan	Jephson *v.* Riera, from Gibraltar.	
Nov. 27	Lord Brougham Chief Judge in Bankruptcy Mr. Baron Parke Sir Herbert Jenner	Casement *v.* Cowley, from Isle of Man -- Yachereddy Chinna Bassavapa *v.* Yachereddy Gowdapa, from Madras	-- Respondent in Cockerell & Co. *v.* Thompson and others, from Mauritius. -- Respondent in Hopwood *v.* Hopwood, from Jamaica. -- Respondent in Alexander *v.* Executors of Bailie, from St. Lucia.
„ 28	Same Lords as above	-- Yachereddy Chinna Bassavapa *v.* Yachereddy Gowdapa, from Madras -- Baee Rootun Koonwur *v.* Patek Ravee Budder, from Bombay	Robert Brown, from Trinidad.
Dec. 4	Same Lords as above	-- Yachereddy Chinna Bassavapa *v.* Yachereddy Gowdapa, from Madras. -- Baee Rootun Koonwur *v.* Patek Ravee Budder, from Bombay.	
„ 5	Same Lords as above	Bidgood *v.* M'Gusty, from Demerara. Fraser *v.* Birch, from St. Vincent.	
„ 9	Same Lords as above	-- Baee Rootun Koonwur *v.* Patek Ravee Budder, from Bombay. Fraser *v.* Birch, from St. Vincent.	
„ 10	Lord Brougham Chief Judge in Bankruptcy Mr. Baron Parke Sir Herbert Jenner	Cameron *v.* Kyte, from Demerara.	
„ 21	Same Lords as above	Fraser *v.* Birch, from St. Vincent's. Cameron *v.* Kyte, from Demerara.	
1836:			
January 1	Vice Chancellor Chief Judge in Bankruptcy Mr. Baron Parke Mr. Justice Bosanquet	-- Tupper *v.* Treasurer of St. Peter's Port, from Guernsey	-- Appellant in De St. Croix *v.* Journeaux, from Jersey.
„ 2	Same Lords as above	-- Tupper *v.* Treasurer of St. Peter's Port, from Guernsey. -- Tupper *v.* Constable of St. Peter's Port, from Guernsey.	

Days of Sitting.	Members of Committee present.	Names or Titles of Appeals Heard, or in course of Hearing.	Names or Titles of Petitions Heard, or in course of Hearing.
1836:			
January 8	Lord Lyndhurst Chief Judge in Bankruptcy Mr. Baron Parke Sir Herbert Jenner	Cameron *v.* Kyte, from Demerara. St. Croix *v.* Journeaux, from Jersey. Davidson *v.* Kyte, from Demerara.	
February 9	Lord Lyndhurst Chief Judge in Bankruptcy Mr. Baron Parke Mr. Justice Bosanquet	M'Turk *v.* Douglas, from Demerara.	
„ 20	Lord Wynford Chief Judge in Bankruptcy Mr. Baron Parke Mr. Justice Bosanquet	Boutillier *v.* Richards, from Guernsey	-- Appellant in Raja Deedar Hossein *v.* Ranee Zahoor-un-Nissa, from Bengal.
March 5	Lord Lyndhurst Lord Wynford Chief Judge in Bankruptcy Sir Herbert Jenner	- - - - - - - - -	-- Respondent in Barrett *v.* Cruickshank, from St. Vincent. -- Respondent in Mayor of Lyons *v.* East India Company, from Bengal.
„ 30	Chief Judge in Bankruptcy Mr. Baron Parke Mr. Justice Bosanquet Sir Herbert Jenner	- - - - - - - - -	-- Appellant in Rajundernarain Rai *v.* Bijai Govind Sing, from Bengal.
June 6	Sir John Nicholl Chief Judge in Bankruptcy Mr. Baron Parke Mr. Justice Bosanquet Sir Herbert Jenner	- - - - - - - - -	-- Appellant in Rajundernarain Rai *v.* Bijai Govind Sing, from Bengal.
„ 14	Vice Chancellor Chief Judge in Bankruptcy Mr. Baron Parke Mr. Justice Bosanquet	Stowe *v.* Laborde, from St. Vincent. -- Attorney General *v.* Ryan, from Newfoundland.	
„ 15	Same Lords as above	Denton *v.* Davy, from Jamaica. Ennis *v.* Maingy, from Jersey.	
„ 17	Same Lords as above	-- Meer Sudr-ood-deen Khan Sufter Jung *v.* Kasi Meerum Meer Walli-ood-deen and another, from Bombay Baee Muncha *v.* Baee Sooruj, from Bombay. -- Velungapooly Tevur *v.* Royapillah and others, from Madras -- Attorney General *v.* Ryan, from Newfoundland -- Attorney General *v.* Cuddihy, from Newfoundland Beaumont *v.* Barrett, from Jamaica	-- C. Monckton against an order of the Chief Justice of Prince Edward's Island.
„ 20	Lord Wynford Vice Chancellor Chief Judge in Bankruptcy Mr. Justice Bosanquet	Smith *v.* Grant, from St. Vincent. -- Thomas and others *v.* Bertram and others, from Jersey.	
„ 21	Vice Chancellor Chief Judge in Bankruptcy Mr. Baron Parke Mr. Justice Bosanquet	- - - - - - - - -	-- Respondent in Chowdry *v.* Mullick, from Bengal.
„ 25	Sir John Nicholl Mr. Baron Parke Mr. Justice Bosanquet Mr. Justice Vaughan Sir Herbert Jenner	-- Jye Narain Rai *v.* Ram Manik Moody, from Bengal. -- Hurtal Rae *v.* Baboo Koonwur Sing, from Bengal. -- Muncherjee Eduljee *v.* Sewuk-ram Rajah-Ram, from Bombay. -- Chorasama Kakabhaee Nuthoobhaee *v.* Chorasama Wangjee Sessmuljee, from Bombay. -- D'Epinay and others *v.* Saunders and others, from Mauritius.	
July 2	Lord Lyndhurst Chief Judge in Bankruptcy Mr. Baron Parke Mr. Justice Bosanquet Sir Herbert Jenner	-- D'Epinay and others *v.* Saunders and others, from Mauritius. -- Bailie and others *v.* Otley, from Saint Vincent. Same *v.* same.	
Nov. 26	Lord Brougham Chief Judge in Bankruptcy Mr. Baron Parke Mr. Justice Bosanquet	-- Motee lal Oppudhia *v.* Juggernauth Gurg, from Bengal.	

Days of Sitting.	Members of Committee present.	Names or Titles of Appeals Heard, or in course of Hearing.	Names or Titles of Petitions Heard, or in course of Hearing.
1836:			
Nov. 28	Lord Brougham - - Chief Judge in Bankruptcy Mr. Baron Parke - - Mr. Justice Bosanquet -	- - Syed Shah Usd Ollah *v.* Mussumut Bebee Juramum, from Bengal.	
			- - Respondent in Powell *v.* Executor of Monk, from Upper Canada. - - Appellant in Rajundernarain Rai *v.* Bijai Govind Sing, from Bengal.
„ 29	Same Lords as above -	- - - - - - - - - -	- - Respondent in same *v.* same (2d Appeal). - - Respondents in Gunga Dutt Jha *v.* Sree Narain Rai, from Bengal. - - Respondent in St. Louis *v.* St. Louis, from Lower Canada.
„ 30	Same Lords as above -	- - Syed Shah Usd Ollah *v.* Mussumut Bebee Juramum, from Bengal.	
Dec. 1	Lord Brougham - - Vice Chancellor - - Chief Judge in Bankruptcy Mr. Justice Bosanquet -	- - Sorabjee Vachaganda *v.* Koonwurjee Manikjee, from Bombay. Jannokee Doss *v.* The King, from Bengal.	
„ 2	Lord Brougham - - Vice Chancellor - - Mr. Baron Parke - - Mr. Justice Bosanquet -	Young *v.* Bank of Bengal, from Bengal -	- - Respondent in Dent *v.* Campbell & Co, from British Guiana. - - Appellant in Campbell & Co. *v.* Dent, from British Guiana. - - Appellant in Executors of Urquhart *v.* Dent, from British Guiana.
„ 3	Lord Brougham - - Chief Judge in Bankruptcy Mr. Baron Parke - - Mr. Justice Bosanquet -	- - Mayor of Lyons *v.* East India Company, from Bengal.	
„ 5	Same Lords as above -	Jannokee Doss *v.* The King, from Bengal. - - Mayor of Lyons *v.* East India Company, from Bengal.	
„ 7	Lord Brougham - - Chief Judge in Bankruptcy Mr Baron Parke - - Mr. Justice Vaughan -	- - Syed Shaw Usd Ollah *v.* Mussumut Bebee Juramum, from Bengal. - - Heirs of Roopchund *v.* Purtabchund Manikchund, from Bombay.	
„ 9	Lord Brougham - - Chief Judge in Bankruptcy Mr. Baron Parke - - Mr. Justice Bosanquet -	- - - - - - - - - -	- - Lords of the Treasury in Gumbes *v.* Commissioners of French claims. - - Lords of the Treasury in De Windt *v.* Commissioners of French claims.
„ 12	Same Lords as above -	- - Mayor of Lyons *v* East India Company, from Bengal.	
„ 14	Same Lords as above -	- - - - - - - - - -	- - Appellants in Rajundernarain Rai *v.* Bijai Govind Sing, from Bengal. Respondent in same *v.* same.
„ 16	Same Lords as above -	Young *v.* Bank of Bengal, from Bengal. Gumbes *v.* Commissioners of French Claims.	
„ 17	Same Lords as above, and the Vice Chancellor -	- - Sorabjee Vachaganda *v.* Koonwurjee Manikjee, from Bombay.	
„ 23	Sir John Nicholl - - Chief Judge in Bankruptcy Mr. Baron Parke - - Mr. Justice Bosanquet - Mr. Justice Vaughan -	- - De Windt *v.* Commissioners of French Claims.	
1837:			
January 10	Lord Brougham - - Chief Judge in Bankruptcy Mr. Baron Parke - - Mr. Justice Bosanquet -	Gumbes *v.* Commissioners of French Claims.	
February 1	Lord Brougham - - Sir John Nicholl - - Chief Judge in Bankruptcy Mr Baron Parke - -	- - - - - - - - - -	- - Appellant in De Thiard *v.* Barkley, from Slave Compensation Commissioners. - - Robert Paterson re-award of Slave Compensation Commissioners.
„ 8	Same Lords as above, and Mr. Justice Bosanquet -	- - Heirs of Roopchund *v.* Purtabchund, Manikchund, from Bombay. - - Eswunt Row Chinto Punt *v.* Bhookhundas Boolakidas, from Bombay.	

(*continued.*)

Days of Sitting.	Members of Committee present.	Names or Titles of Appeals Heard, or in course of Hearing.	Names or Titles of Petitions Heard, or in course of Hearing.
1837:			
Feb. 10	Chief Judge in Bankruptcy Mr. Baron Parke Mr. Justice Bosanquet Mr. Justice Vaughan	- - Domun Sing *v.* Kaseeram & Toolseeram, from Bengal	- - Appellant in Chowdry *v.* Mullick, from Bengal. - - Moofti Mohummud Ubdoolah *v.* Baboo Mootechund, from Bengal.
„ 11	Lord Brougham Chief Judge in Bankruptcy Mr. Baron Parke Mr. Justice Bosanquet	Martyn *v.* M'Culloch, from Guernsey.	
„ 13	Same Lords as above	- - Kirtchunder Roy *v.* East India Company, from Bengal. - - Nundram Dyaram *v.* Dulabhaee Kurparam, from Bombay.	
„ 14	Same Lords as above	Martyn *v.* M'Culloch, from Guernsey. - - Kirtchunder Roy *v.* East India Company, from Bengal. Davidson *v.* Johnson, from Trinidad.	

Council Office,
9 March 1837.

C. C. F. Greville.

PRIVY COUNCIL APPEALS.

RETURN of the Number of APPEALS and PETITIONS heard before the PRIVY COUNCIL in each of the Five Years preceding the Establishment of the JUDICIAL COMMITTEE.

(*Mr. Pemberton.*)

Ordered, by The House of Commons, to be Printed,
10 *March* 1837.

ACT OF SEDERUNT, SCOTLAND.

INTERIM ACT of SEDERUNT of the Court of Session, *Scotland*, apportioning the Business among the Clerks of Court.

(Presented pursuant to 1 Will. IV. c. 69, s. 13.)

Edinburgh, 11th March 1837.

THE LORDS of COUNCIL and SESSION, considering, that since the passing of the Act 1 William IV. c. 69, certain vacancies in the offices of Principal, Depute, and Assistant Clerks of Session, have, in terms of the 13th section of said Act, not been supplied: And whereas power is given to the Court of Session by said Act, to make regulations from time to time as vacancies shall occur, apportioning the duties among the remaining Clerks: And seeing that it is now expedient to pass the following Regulations for that purpose—

Be it Enacted,

1. That the business in the office of the late Sir Walter Scott, Baronet, P.C.S., with the books, indexes, &c., shall be transferred to the office of Mr. George Joseph Bell, P.C.S.

2. That the business in the office of the late William Pringle, D.C.S., corresponding with Sir Walter Scott's office, with books, indexes, &c., shall be transferred to the office of Thomas Bruce, D.C.S., corresponding with the office of Mr. George Joseph Bell.

3. That James Denham, Assistant to the late William Pringle, shall be removed to the office of Assistant to Thomas Bruce.

4. That Mr. Adam Rolland, P.C.S., having, by the resignation of the late Sir Robert Dundas, Baronet, been removed to the First Division, whereby his office in the Second Division has become vacant, Be it Enacted, That the business in said office in the Second Division, with the books, indexes, &c., shall be transferred to the office of Mr. Thomas Thomson, P.C.S.

5. That Hector Mason, Assistant in the office vacant by the removal of Mr. Rolland to the First Division, shall be removed to the office of Assistant to Adam Wilson, D.C.S.

6. That all causes depending, or that may come to depend in the office of Adam Wilson, D.C.S., and which shall be removed to the Inner-house by reclaiming note or otherwise, shall be transmitted to the office of Mr. Thomas Thomson; and all such causes shall, when necessary, be retransmitted to the office of Mr. Adam Wilson in the Outer-house: Provided always, that with regard to remits to be made from the Second Division of Inner-house causes, sequestrations, factories, and other matters, to any of the Lords Ordinary, the transmissions of such causes shall be made as at present, to the office of the Depute-clerk, which corresponds with the office of the Principal Clerks in which such cause or other matter may depend.

7. That as, by the operation and effect of said Act of Parliament, and in consequence of these regulations, William Carmichael, Assistant in the vacant office of the late Sir Walter Scott, Bart., will be superseded, the Lords reserve to him his right to claim compensation in terms of the 45th section of said Act.

And the Lords direct and ordain, that these Regulations shall be carried into effect on or before the 1st day of April next.

(signed) *C. Hope*, I.P.D.

ACT OF SEDERUNT, SCOTLAND.

INTERIM ACT OF SEDERUNT of the Court of Session *Scotland*, apportioning the Business among the Clerks of Court.

Ordered, by The House of Commons, *to be Printed*,
17 *June* 1837.

CHANCERY, SCOTLAND.

RETURN to an ORDER of the Honourable The House of Commons, dated 24 April 1837;—*for*,

COPY of the TREASURY MINUTE for the Regulations made for the Office of the Director of Chancery in *Scotland*; stating the nature of the Duties, and the Salary and Emoluments to be received by Mr. Roger Aytown, appointed to that Office.

COPY of TREASURY MINUTE, dated 11th April 1837.

READ letter from the solicitor, dated 27th February last, enclosing a case and opinion of the Lord Advocate of Scotland, and the Attorney and Solicitor-general, respecting the Commission of the Clerk in Chancery in Scotland.

My Lords read the Act of the 57th Geo. 3, c. 64, intituled "An Act to abolish certain Offices and regulate others in Scotland," by the 11th sec. of which it is enacted, that from and after and upon the termination respectively of the then existing interests in the undermentioned offices, viz.:

The office of Director of the Chancery in Scotland, the office of Clerk of the Chancery in Scotland; and so soon as the said offices or any or either of them respectively shall become vacant, the duties thereof shall be discharged by the officer appointed to hold the same in person; and from time to time as any of the said respective offices shall become vacant, it shall be lawful for the said Lord High Treasurer or Commissioners of the Treasury, or any three or more of them for the time being, and they are hereby authorized and required to regulate the duties and establishments of the said offices respectively, as they respectively become vacant, so as that the several duties to be discharged therein respectively shall be performed in person; and thereupon and thereafter such and such number of fit and proper persons shall be appointed or shall be authorized and directed to be appointed, as may be sufficient and necessary to perform and execute the duties to be done, performed and executed in the said offices respectively as the said Commissioners shall deem fit, with such salaries or allowances as shall be ordered and appointed by the said Lord High Treasurer or Commissioners of the Treasury in that behalf, regard being had in every such case to the nature and extent of the duties to be performed, and to the responsibility which may attach or belong to the several and respective officers or persons executing the duties of the said offices respectively; and all such regulations, appointments, salaries and allowances, when so made and established, shall become and be in full force and effect in relation to the said offices respectively, anything contained in any Act or Acts of Parliament or any law or laws, or usage, custom or practice to the contrary notwithstanding: Provided always, that any fees at present charged or chargeable for or in respect of any of the said offices, or received or receivable according to law in any of the said offices respectively, shall continue to be received; and the same shall be applied in payment of the salary or salaries, allowance or allowances, authorized by this Act to be granted or made in each of the said offices in which such fees shall be received; and if any balance of such fees shall remain after paying and satisfying such salaries or allowances respectively, the same shall be paid at least once in three months to the Receiver-general of Scotland, and shall by him be paid and accounted for in the same manner with any public monies received and accounted for by him.

The death of the late Earl of Rosslyn having vacated the office of Director in Chancery, which had been held by him for life, the duty has devolved upon this Board, under the authority vested in it by the Act above referred to, of regulating the office in question; and, as it appears to their Lordships, that of Clerk in Chancery also, the right to appoint to which office was held and exercised by the Director. My Lords having observed, however, by the returns furnished, with respect to these offices, to the Select Committee of the House of Commons of 1834, upon Sinecure Offices, that the office of Writer and Clerk in

Chancery was stated to be held by the present Earl of Rosslyn and John Dundas, Esq., for their joint lives, and the life of the survivor, under the authority of the commission, dated 29th July 1830, issued by the late Earl of Rosslyn, in virtue of his office of Director in Chancery, it appeared to their Lordships to be proper to submit the case for the consideration of the law officers of the Crown in England and in Scotland, for their opinion as to how far any such right of appointment could be legally exercised as above stated by the person holding the office of Director in Chancery, before they proceeded to give any directions under the authority which appeared to be vested in them by the Act for regulating the duties and salaries of these offices.

My Lords have now before them the papers submitted to the Attorney and Solicitor-general of England, and to the Lord Advocate and the late Solicitor-general for Scotland, and read the opinions given by those law officers upon the points referred for their consideration.

It is the unanimous opinion of these high legal authorities, that the late Director in Chancery was not empowered by the terms of his commission, either before or after the passing of the Act 57 Geo. 3, c. 64, to grant the office of Clerk in Chancery for any period beyond that during which his own interest as Director continued; and my Lords entertaining therefore no doubt whatever that they are not only empowered, but are bound to regulate the offices in question, now proceed to consider what directions it will be proper to issue for giving effect to the intentions of the Act 57 Geo. 3, c. 64, in this respect.

My Lords read the Eighth Report of the Commissioners appointed in 1820 for inquiring into the Duties, Salaries, Fees and Emoluments of the several Officers, Clerks and Ministers of Justice of the Courts of Scotland, in which Report the Commissioners point out the then existing state of the office of Chancery, and at the same time state the view taken by them of the arrangements which it would be proper to make for the regulation of the office thereafter, under the provisions of the statute above referred to.

My Lords concur generally in the opinions expressed by the Commissioners in this Report, but they are at the same time of opinion, looking to the period which has elapsed since that Report was made, that it will be expedient to institute a further inquiry into the office, before they proceed to issue final regulations for its future government, with a view to the more economical management and more efficient discharge of the duties of the office.

Their Lordships are of opinion that the best and most convenient mode of proceeding will be, that a person duly and properly qualified for the discharge of all the duties should be appointed to the office; that he should be appointed Director in Chancery and Clerk in Chancery, so that both offices should be held by one person and be remunerated by one salary; that he should discharge the duties and collect the fees under the existing regulations, the whole of the fees so collected to be hereafter accounted for to this Board, and that he should be required to report fully, within two months from the period of his appointment, upon the existing state of the office; accompanying such report with the several suggestions with respect to the mode of discharging the duty, to the number of persons whose services will be absolutely required, to the rates of remuneration to be granted, or to any other points which may appear to him to be deserving of the consideration of this Board, with a view to the issue of those regulations for the more economical management and more efficient discharge of the duties of the office, which my Lords are required to prescribe by the directions of the Act 57 Geo. 3. My Lords are further of opinion, that his report and suggestions should be submitted by him to the Lord Advocate and Solicitor-general for Scotland, in order that my Lords may have the advantage of their opinion upon such suggestions at the time they are brought under their Lordships' consideration. The salary of the Director and Clerk in Chancery may properly be fixed, my Lords think, at 600 *l.* per annum, being 200 *l.* per annum less than the amount recommended by the Commissioners of Inquiry above referred to; the appointment to the office being at the same time made subject to removal at the pleasure of the Crown, in the event of incapacity, from illness or otherwise, to discharge the duties of the office in person.

Transmit copy of this Minute, and the Papers upon which it is founded, to Mr. Fox Maule, with the request that he will lay them before Lord John Russell, and move his Lordship to give such directions as may be necessary for appointing

ing a person duly qualified, by reason of his previous knowledge and habits of business, to discharge the duties of the united offices of Director and Clerk in Chancery; the salary of the united office to be 600 *l.* per annum, and the appointment to be held subject to removal at the pleasure of the Crown, in the event of incapacity on the part of the person holding the office, from illness or otherwise, to discharge the duties in person.

State to Mr. Fox Maule, at the same time, that the instrument of appointment should provide that the duties of the office must be discharged in person, under such regulations as shall be hereafter issued by this Board, and that the person holding it shall give constant daily attendance for the discharge of such duties, unless his occasional absence for short periods should have been previously sanctioned by this Board, on occasions of sickness, or for the purposes of health.

Acquaint Mr. Fox Maule, further, that my Lords will communicate to the Earl of Rosslyn and Mr. Dundas the course proposed to be adopted, and will take all such steps as may be necessary for receiving and appropriating to the public service the fees collected in respect of the office of Director in Chancery, and of that of Clerk in Chancery, subsequent to the death of the late Earl of Rosslyn.

Write to Mr. Dundas, appointed by the Court of Session Director in Chancery, *ad interim*, that my Lords having communicated with the Secretary of State for the Home Department upon the subject of the office of Director in Chancery, now held temporarily by him, an appointment will be forthwith made to that office, and that as soon as that appointment shall be made, and Mr. Dundas consequently relieved from the duties of the office, their Lordships request he will transmit to them an account of the fees received during the period he has held the office, and of the expenses incurred by him in discharging the duties.

Write also to the Earl of Rosslyn and Mr. Dundas, to acquaint them that my Lords having been required, by direction of the Act 57 Geo. 3, c. 64, to regulate the duties and establishments of the offices of Director in Chancery and Clerk in Chancery whenever the interests existing in such offices at the time of the passing of that Act should determine, their Lordships proceeded, upon the death of the late Earl of Rosslyn, to consider what orders it would be proper to give in that respect; and having observed, from the Return made to the Select Committee of the House of Commons on Sinecure Offices in 1834, that they claimed to have a life-interest in the office of Clerk in Chancery under the Commission dated 29th July 1830, issued by the late Earl of Rosslyn, in virtue of his office of Director in Chancery, their Lordships thought it expedient to take the opinion of the law officers of the Crown in England and in Scotland as to how far the right of making such an appointment was legally vested in, or could be exercised by any person holding the office of Director in Chancery before they proceeded to take any other steps in the matter; that their Lordships having ascertained it to be the unanimous opinion of the Attorney and Solicitor-general of England, and of the Lord Advocate and late Solicitor-general of Scotland, to whom the case was submitted while he held that office, that the late Director in Chancery was not empowered by the terms of his commission, either before or after the passing of the Act 57 Geo. 3, c. 64, to grant the office of Clerk in Chancery for any period beyond that during which his own interest as Director continued; and my Lords being of opinion that the duties of the office of Director in Chancery and Clerk in Chancery should be discharged by one and the same person, the same individual being appointed to both offices, their Lordships have communicated their opinion in that respect to the Secretary of State for the Home Department, in order that his Lordship may take the necessary steps for that purpose; and request that they will prepare and transmit to my Lords an account of the fees which may have been received by them, and of the expenses they may have incurred in respect of the said office of Clerk in Chancery since the period when, according to the opinion given by the law officers of the Crown in England and in Scotland, their interest in that office terminated.

CHANCERY, SCOTLAND.

COPY of TREASURY MINUTE, dated 11th April 1837, regulating the Offices of DIRECTOR and CLERK in CHANCERY, *Scotland*.

(*Mr. Hume.*)

Ordered, by The House of Commons, *to be Printed*, 1 *May* 1837.

CONSISTORIAL COURTS, SCOTLAND.

RETURN to an Order of the Honourable The House of Commons, dated 27 February 1837; –*for*,

A RETURN, in columns, by the Commissary Clerk of *Edinburgh*, of all CAUSES, distinguishing each class, Instituted and Decided in the CONSISTORIAL COURT of *Scotland* in each Year from 1823 to 1830, both inclusive; specifying such as were advocated in the Court of Session; also, the Amounts of the Accounts of Expenses as rendered in the aforesaid Causes; and showing the Sums taken off the Accounts, if taxed; also, the Number in each Class of Consistorial Causes Transferred by the aforesaid Commissary Clerk after the 6th October 1830 to the Court of Session:

RETURN, in columns, by the Principal Clerks of the Court of Session, of the Number of CAUSES Transferred from the CONSISTORIAL COURT in 1830 to the COURT of SESSION; distinguishing each Class of Causes so Transferred, Instituted and Decided in that Court in each Year from 1830 to 1836, both inclusive; also, the Amounts of Accounts of Expenses as lodged with the Clerk of Court, and showing the Sums taken off the same, if taxed, in each Consistorial Cause in the Court of Session from 1830 to 1836, inclusive.

RETURN, by the Commissary Clerk of *Edinburgh*, of all Causes Instituted and Decided in the Consistorial Court from 1823 to 1830, both inclusive, and of those Transferred to the Court of Session by the Act of Parliament, 1 Will. 4, c. 69.

CONSISTORIAL CAUSES.	1823.		1824.		1825.		1826.		1827.		1828.		1829.		1830.		Causes transferred to the Court of Session.
	Instituted.	Decided.	Instituted.	Decided.	Instituted.	Decided.	Instituted.	Decided.	Instituted.	Decided.	Instituted.	Decided.	Instituted.	Decided.	Instituted.	Decided.	
Divorce à vinculo of Marriage for Adultery.	17	19	22	16	21	13	19	9	18	12	23	12	25	16	13	17	18
Divorce, or Nullity of Marriage for Bigamy.	1	1	1	1	–	1	–	–	–	–	–	–	–	–	–	–	–
Divorce or Separation à mensa et thoro for Maltreatment.	13	4	13	3	11	5	10	1	7	4	8	2	7	2	10	1	13
Adherence (Restitution of Conjugal Rights).	8	9	12	5	4	5	10	3	6	3	4	4	5	2	–	1	–
Divorce for Non-Adherence or Wilful Desertion.	2	3	3	2	3	5	4	2	2	3	4	2	3	4	4	2	–
Freedom or putting to Silence (Jactitation of Marriage).	–	1	–	–	2	–	1	2	2	1	2	2	2	2	–	2	–
Declarator of Marriage -	13	3	12	3	14	11	11	7	11	7	12	8	13	10	6	10	15
Declarator of Legitimacy	1	1	1	1	1	1	–	1	–	–	2	–	1	2	–	–	–
Declarator of Bastardy -	–	–	–	–	1	1	1	1	–	–	–	–	–	–	–	–	–
Slander or Defamation -	2	6	4	5	4	3	5	1	2	1	1	1	1	1	–	1	–
Cognition, Curatorial Inventories and Exoneration.	4	3	7	2	5	6	4	6	3	1	5	5	9	4	1	4	–
Edicts and Competitions of Executry.	104	113	141	137	149	150	173	154	150	139	130	131	155	145	144	134	–
Other Consistorial Causes	1	1	–	–	–	–	1	1	–	–	2	2	6	5	–	–	1

From bills of advocation not being regularly intimated to the Commissary Court, the clerk cannot make out a return of the causes which were advocated, but otherwise the above is a perfect return.

RETURN by the Commissary Clerk of *Edinburgh* of the Amounts of Accounts of Expenses as lodged, and Sums taken off at Taxing in CAUSES in the CONSISTORIAL COURT from 1823 to 1830, both inclusive.

No.	NAMES of CAUSES.	Amounts of Accounts as lodged. £.	s.	d.	Sums taken off at Taxing. £.	s.	d.	No.	NAMES of CAUSES.	Amounts of Accounts as lodged. £.	s.	d.	Sums taken off at Taxing. £.	s.	d.
1	M'Culloch *v.* Fisher	25	11	6½	5	–	8	54	Henderson *v.* Gardner	20	8	7	6	18	2
2	Easton *v.* Aitken	19	6	11½	1	9	4	55	Wales *v.* Clerk	21	19	–	2	5	–
3	Richardson *v.* Beazley	167	17	4	50	6	8	56	Wood *v.* Kilpatrick	42	17	6	7	13	10
4	M'Tagart *v.* Smith	32	5	7	2	16	10	57	Swan *v.* Jack	71	8	–	35	17	9
5	M'Kellar *v.* Lambert	69	5	7	9	9	8	58	Dunbar *v.* Olden	11	14	4		—	
6	Reid *v.* Livingstone	33	5	9½	11	2	8	59	Handyside *v.* Wilkie	15	11	2	–	17	10
7	Johnstone *v.* Lennie	41	1	–	14	6	11	60	March *v.* Cunningham	6	15	4	–	5	6
8	Pyper *v.* Hathorn	8	12	–	–	4	2	61	Whitton *v.* Cramond	42	–	1½	4	13	7
9	Thomson *v.* Ranken	33	11	9	7	15	7	62	Taylor *v.* Tod	25	5	8	–	9	6
10	Baird *v.* M'Arthur	34	–	4	3	6	8	63	Shaw *v.* Shaw	108	8	8	29	3	10
11	Dick *v.* Carr	19	11	4	1	7	10	64	Main *v.* Barr	8	9	6	–	14	2
12	M'Neil *v.* Scott	56	6	11	13	19	6	65	Hewat *v.* Cameron	10	1	3	–	9	6
13	Christie *v.* Menzies	29	3	3	8	11	6	66	King *v.* Kirk	5	7	11		—	
14	M'Kenzie *v.* Cullen	48	13	4	11	3	2	67	Burrel *v.* Goold	36	17	5	1	17	–
15	Brown *v.* Johnston	1,210	3	7	459	14	9	68	Warner *v.* Briggs	23	8	10	1	9	10
16	Aitken *v.* Farquharson	28	–	1	16	17	2	69	Orrock *v.* Forbes	16	19	5	2	1	–
17	Donaldson *v.* Blair	47	1	4	5	3	–	70	Affleck *v.* Gray	14	17	8	1	17	2
18	Exery *v.* Sibbald	17	16	2	2	4	4	71	Brown *v.* Bremner	11	9	1	1	–	4
19	Sawers *v.* Anderson	16	12	3	1	3	6	72	Cook *v.* Howie	16	–	9	–	6	6
20	Dodd *v.* Young	16	–	5	3	6	4	73	M'Neil *v.* Scott	28	11	2	1	11	–
21	Fenwick *v.* Davidson	13	12	7	–	9	–	74	Robertson *v.* Vallance	6	6	1	1	18	6
22	Goodwin *v.* Stenhouse	20	5	10	2	10	3	75	Stewart *v.* Lindsay	17	13	–½	2	19	6
23	Tayler *v.* Wright	20	–	9	3	6	4	76	Paton *v.* Sawers	13	2	10	2	–	6
24	Brownlee *v.* Newlands	12	10	1	–	10	–	77	Turner *v.* Allan	10	9	–½	2	6	10
25	Thom *v.* Gilruth	28	2	5½	2	–	2	78	Henly *v.* Walker	73	8	4	12	2	7½
26	Miller *v.* Yeaman	5	14	–	4	–	6	79	Smith *v.* Munro	53	13	7½	9	17	10
27	Arkley *v.* Dick	34	18	4	13	1	6	80	Hazle *v.* M'Skimming	25	11	9½	–	6	10
28	Suter *v.* M'Kenzie	14	15	2	1	9	4	81	Ewen *v.* Graham	23	19	6	1	16	2
29	Yeaman *v.* Miller	27	17	7	7	13	–	82	Nimmo *v.* Reid	14	2	3½	–	4	4
30	Breakenridge *v.* Speirs	39	9	8½	4	17	4	83	Wallace *v.* Hamilton	47	11	9½	14	14	2
31	Nicholson *v.* Goodsir	44	9	5	16	3	2	84	Cameron *v.* Cameron	10	–	–	1	5	10
32	Ballingall *v.* Spenshall	45	3	5	9	6	8	85	Miller *v.* Martin	129	2	7	13	14	1
33	Hewat *v.* Combe	24	3	1	3	11	–	86	Buchanan *v.* Lindsay	189	3	1	67	10	3½
34	Lockhart *v.* Thomson	42	18	4	6	–	2	87	Mikhell *v.* Paterson	106	3	11	43	7	2
35	March *v.* Cunningham	8	–	–	7	–	–	88	Buncle *v.* Chisholm	22	–	2	–	12	2
36	Lockhart *v.* Reid	16	1	2	2	–	1½	89	Steel *v.* Tully	29	7	6	2	17	4
37	Ferguson *v.* Barr	67	9	4	5	19	6	90	Adair *v.* Adair	494	3	8	49	17	11
38	Brown *v.* Hislop	29	3	3	2	12	–	91	Colquhoun *v.* Walker	30	19	8	5	14	1
39	Harvey *v.* Ross	35	10	9½	7	1	3	92	Shillinglaw *v.* M'Intosh	73	12	3	10	7	7
40	Stafford *v.* Johnston	17	5	–	3	19	8	93	M'Donald *v.* Burden	21	10	8	1	17	6
41	Shaw *v.* Story	28	11	4	–	15	6	94	Duncan *v.* Gowans	20	14	5	1	8	6
42	Cassels *v.* M'Intyre	24	–	11	2	4	10	95	Craig *v.* Thomson	233	10	7	121	12	2
43	Alison *v.* Henderson	11	5	10	–	4	8	96	Morton *v.* Caldwell	52	10	5½	11	19	8
44	Crawford *v.* Threshie	13	6	6	–	5	6	97	Paterson *v.* Oliver	11	16	8	2	–	–
45	M'Millan *v.* Dawson	139	6	10½	34	6	3½	98	Courtenay *v.* Johnston	23	13	7½	4	4	4
46	Buchanan *v.* Panton	18	3	4	4	7	6	99	Clerk *v.* Winton	31	3	5	1	11	5
47	M'Donald *v.* Graham	53	11	4	13	3	3	100	Creech *v.* Yuille	19	7	–	–	2	10
48	Hally *v.* Gordon	9	1	11	1	4	2	101	M'Naughton *v.* Stewart	17	18	6	1	19	4
49	Fraser *v.* Hume	15	19	6	–	11	–	102	Marshall *v.* Stewart	21	18	8	4	9	7
50	Lowrie *v.* Brown	8	12	5	1	2	4	103	Stewart *v.* M'Donald	40	10	10	8	4	–
51	M'Lean *v.* Dempster	15	7	11	1	6	–	104	Sibbald *v.* Henderson	6	–	5	–	6	8
52	Turpie *v.* M'Candie	83	19	5	6	16	–	105	Gilchrist *v.* Edwards	18	4	9½	7	2	8½
53	Pollock *v.* Watt	16	16	5	1	2	3½								

Commissary Clerk's Office,
Edinburgh, 5 April 1837.

George Carphin.

RETURN by *James Fergusson*, Esq., Senior Principal Clerk of Session, of all CONSISTORIAL CAUSES Transferred to, and Instituted and Decided in the Court of Session, from 1830 to 1836, both inclusive.

CONSISTORIAL CAUSES.	Causes transferred to the Court of Session.	1830.		1831.		1832.		1833.		1834.		1835.		1836.	
		Instituted.	Decided.	Instituted.	Decided.	Instituted.	Decided.	Instituted.	Decided.	Instituted.	Decided.	Instituted.	Decided.	Instituted.	Decided.
Divorce à vinculo of Marriage for Adultery.	18	3	1	25	19	23	20	24	18	29	19	16	13	30	15
Divorce or declarator of nullity of Marriage for Bigamy, &c.	-	–	–	–	–	2	1	2	1	–	–	–	–	1	1
Divorce à mensa et thoro, or separation for Maltreatment (cruelty).	13	–	–	7	4	6	3	8	5	3	3	3	1	10	2
Adherence (restitution of conjugal rights).	-	–	–	–	–	3	1	8	6	8	4	5	2	8	2
Divorce for non-adherence or wilful desertion.	—														
Freedom or putting to silence (Jactitation of Marriage).	-	–	–	–	–	–	–	1	–	–	–	1	1	–	–
Declarator of Marriage	15	–	–	4	2	11	3	7	–	10	2	6	2	5	1
Declarator of Legitimacy	-	–	–	1	–	3	1	1	–	3	–	3	–	–	–
Declarator of Bastardy	-	–	–	–	–	–	–	1	1	–	–	–	–	1	–
Slander or Defamation	—														
Other Consistorial Causes (Aliment, &c.)	1	2	–	5	3	7	3	7	1	7	5	4	1	5	3
	47	5	1	42	28	55	32	59	32	60	33	38	20	60	24

AMOUNTS of Accounts of Expenses in the CONSISTORIAL CAUSES decided in the Court of Session for period as before mentioned.

Nos.	NAMES OF CAUSES.	Amounts of Accounts as Lodged.			Sums taken off the Accounts.			Nos.	NAMES OF CAUSES.	Amounts of Accounts as Lodged.			Sums taken off the Accounts.		
		£.	s.	d.	£.	s.	d.			£.	s.	d.	£.	s.	d.
1	Rankin *v.* Rankin	52	1	9	—			18	Norval *v.* Norval	24	19	1	2	1	10
2	Russell *v.* Miller	37	17	3	–	5	–	19	Galbraith *v.* Galbraith	18	3	3	—		
3	Goldney *v.* Goldney	58	15	3½	5	13	10	20	Muir *v.* Muir	11	17	3	–	10	6
4	Heney *v.* Heney	27	5	8	3	3	5	21	M'Coll *v.* M'Coll	21	1	1	–	16	10
5	Small *v.* Small	26	18	6	6	6	10	22	M'Pherson *v.* M'Pherson	168	10	3	56	3	6
6	Colquhoun *v.* Colquhoun	8	13	8	–	6	8	23	Houleston *v.* Houleston	53	6	–	–	19	6
7	Gray or Newlands *v.* Gray	31	17	10	4	18	–	24	Waugh *v.* Waugh	45	2	–	6	8	4
8	Ferme or Scott *v.* Scott	58	17	10	–	18	10	25	Davidson *v.* Davidson	161	14	7	26	17	6
9	Mynn *v.* Mynn	34	17	1	1	3	4	26	M'Farlane *v.* M'Farlane	15	11	6	2	7	2
10	Mackenzie *v.* Mackenzie	55	1	2	5	10	8	27	Young *v.* Young	41	5	1	—		
11	Colquhoun *v.* Colquhoun	30	1	9½	–	14	4	28	West *v.* West	145	17	3½	19	3	11½
12	M'Kay *v.* M'Kay	16	17	2	—			29	Hamilton *v.* Hamilton	238	11	7	7	18	4
13	Nairn or M'Nairn *v.* Smith	95	19	–	2	13	4	30	Balfour *v.* Balfour	71	12	11	8	15	6
14	Potts *v.* Pott	21	16	2	–	7	–	31	M'Dearmid *v.* M'Dearmid	11	2	–	–	10	4
15	Fraser *v.* Fraser	18	17	1	–	16	–	32	Bologna *v.* Bologna	36	16	6	–	15	2
16	M'Farlane *v.* M'Farlane	32	14	6	1	4	8	33	Courtenay *v.* Courtenay	117	19	1½	18	14	6½
17	Jenkins *v.* Jenkins	48	16	2	—										

Attested and certified by

Edinburgh, 20 May 1837.

James Fergusson, P.C.S.

CONSISTORIAL COURTS, SCOTLAND.

RETURN of the Number of Causes transferred from the Consistorial Courts to the Court of Session in 1830.

(*Mr. Wallace.*)

Ordered, by The House of Commons, *to be Printed,*
30 *June* 1837.

COURT OF SESSION, SCOTLAND.

RETURN to an ADDRESS of the Honourable The House of Commons, dated 17 August 1836;—*for*,

A RETURN of the Amount of FEES levied by the AUDITOR of the COURT OF SESSION for each of the Years 1833, 1834, and 1835, for auditing Accounts Judicially remitted to him; also, and separately, the Amount of FEES for the same period levid by him for auditing Accounts Extra-judicially; the Attendance given by him on Public Business during the same period, and specifying what Proportion of the said Business is performed by himself, and what by Deputies or Assistants; also, and separately, the Amount paid for Office Rent, Clerks' Salaries, and other Charges, in separate columns.

I. JUDICIAL FEES AND EMOLUMENTS:

	£.	s.	d.	£.	s.	d.
1. From 31 December 1832 to 31 December 1833; viz.						
From 31 December 1832 to 11 March 1833 - -	348	9	–			
From 11 March to 12 May 1833 - - - -	43	19	6			
From 12 May to 12 July 1833 - - - -	381	1	6			
From 12 July to 11 November 1833 - - -	70	18	–			
From 11 November to 31 December 1833 - -	255	7	–			
				1,099	15	–
2. From 31 December 1833 to 31 December 1834; viz.						
From 31 December 1833 to 11 March 1834 - -	480	10	–			
From 11 March to 12 May 1834 - - - -	56	10	–			
From 12 May to 12 July 1834 - - - -	379	9	–			
From 12 July to 11 November 1834 - - -	71	19	6			
From 11 November to 31 December 1834 -	234	13	6			
				1,223	2	
3. From 31 December 1834 to 31 December 1835; viz.						
From 31 December 1834 to 11 March 1835 - -	479	11	6			
From 11 March to 12 May 1835 - - - -	30	12	–			
From 12 May to 12 July 1835 - - - -	356	1	6			
From 12 July to 11 November 1835 - - -	51	8	–			
From 11 November to 31 December 1835 - -	239	17	6			
				1,157	10	6
			£.	3,480	7	6

Average of the above Three Years - - - £.1,160 2. 6.

II. EXTRA-

II. Extra-Judicial Fees and Emoluments:

				£.	s.	d.
1. From 31 December 1832 to 31 December 1833; viz.						
From 31 December 1832 to 11 March 1833				109	19	–
From 11 March to 12 May 1833				72	4	6
From 12 May to 12 July 1833				72	7	6
From 12 July to 11 November 1833				190	7	–
From 11 November to 31 December 1833				53	11	–
					498	9 –
2. From 31 December 1833 to 31 December 1834; viz.						
From 31 December 1833 to 11 March 1834				104	14	–
From 11 March to 12 May 1834				102	7	6
From 12 May to 12 July 1834				98	17	–
From 12 July to 11 November 1834				71	14	–
From 11 November to 31 December 1834				147	–	–
					524	12 6
3. From 31 December 1834 to 31 December 1835; viz.						
From 31 December 1834 to 11 March 1835				121	5	6
From 11 March to 12 May 1835				67	7	–
From 12 May to 12 July 1835				106	4	–
From 12 July to 11 November 1835				160	7	–
From 11 November to 31 December 1835				80	15	6
					535	19 –
			£.		1,559	– 6

Average of the above Three Years - - - £. 519. 13. 6.

III. Expenses:

PERIODS.	Office Rent.			Clerks' Salaries.			Taxes, Coals, Candles, Stationery, &c.			TOTAL.		
	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.
1. From 31 December 1832 to 31 December 1833 - -	70	–	–	100	–	–	50	–	–	220	–	–
2. From 31 December 1833 to 31 December 1834 - -	70	–	–	100	–	–	50	–	–	220	–	–
3. From 31 December 1834 to 31 December 1835 - -	53	–	–	100	–	–	30	–	–	183	–	–

In reference to the foregoing Return of extra-judicial fees and emoluments, it ought to be stated:

1st. That these do not necessarily belong to the office of auditor, as they are derived entirely from voluntary references by the parties for the taxation of accounts extra-judicially. It is no doubt true, that the experience and skill in such matters, which must result from a long administration of the duties of the office, naturally lead to such references; but on the other hand the parties are in no way bound to enter into them, as there is no such law in Scotland as exists in England, which makes it imperative on a solicitor or attorney to submit his bill to the taxation of an officer of the courts when required to do so. The auditor has therefore no jurisdiction in such cases, and the reference of an account to him is merely a voluntary act of the parties, which might as well be made to any other person, and would not take place unless they had a perfect reliance on his judgment and impartiality, as well as skill.

2d. It is somewhat difficult to ascertain with precision the amount of the extra-judicial fees and emoluments, in so far as the auditor during the whole period he has held the office, has likewise carried on business as a professional accountant, and the Court and the Lords Ordinary have been in use in many cases of judicial factory accounts, as well in other matters of accounting, to make remits to him, not in his official capacity as auditor, but by name as an accountant, or to Messrs. Guthrie Wright and Girvan, accountants (Mr. Girvan being his partner in that business), to examine and report on such judicial factory accounts and other matters. The emoluments arising from that branch of business are of course not included in the above return, nor are those that have been derived from the auditor acting as judicial referee or as arbiter in submissions.

The

The hours of attendance given by the auditor in his official capacity are from ten o'clock A.M., till four P.M., during the sittings of the court. The attendance during the time of vacation is altogether voluntary on his part, although he has been in use occasionally to tax some judicial accounts during vacation; but as extra-judicial accounts are sometimes taxed during session, when his time is not fully occupied with judicial business, perhaps the one class of cases may be set off against the other, and it may be said that his whole time during the sittings of the court is occupied with his judicial studies, while he has the time of vacation to apply to the taxation of extra-judicial accounts, his professional business as an accountant, and other matters.

The whole business of the taxation of accounts is performed by the auditor himself, with exception of some accounts of expenses in decreets in absence (undefended cases), which are sometimes taxed by his clerk.

In reference to the payments of office rent, clerks' salaries, and other charges, it is proper to state that when the office was first established in the year 1806, apartments in the old Exchequer, adjoining to the courts of law, were assigned to him for an office, which he retained till that building was taken down to make way for the new buildings which were erected for the accommodation of the courts; and in the plans for those new buildings, which were submitted to Parliament, and on which the Act was passed for their erection, apartments were assigned for an office for the auditor, and were accordingly included in the buildings. Before the auditor took possession of them, however, it was discovered that these apartments would be an extremely useful addition to the accommodation assigned in the new buildings to the Faculty of Advocates for a library, &c., and the auditor was requested by the Trustees appointed by the Act of Parliament to waive his right to them, upon an assurance that other and better accommodation would be provided for him in some additional buildings, which it was then in contemplation should be erected for the Jury Court, Court of Exchequer, &c.; and in compliance with this request the auditor did waive his right to the apartments, upon the distinct understanding that he should not only obtain such accommodation, but that he should be reimbursed of the expense thereby occasioned to him in hiring a house in the neighbourhood of the courts at his own cost as an office for his official business. The apartments were accordingly appropriated for the use of the Faculty of Advocates, and the additional buildings were afterwards erected, but unfortunately through inadvertence no mention was made of an office for the auditor in the plans or in the Act of Parliament afterwards obtained, in consequence of which the whole apartments in these buildings have been appropriated to different purposes, and the auditor has been left for a period of about 25 years to pay the expense of an office out of his own pocket. It was only in May 1835 that apartments were assigned to him in the Register House, which are not only inconvenient from the inadequacy of the accommodation, but highly inconvenient for the practitioners, from their distance from the courts of law. Since that time, of course, no office rent has been paid by him.

It will be observed from the Return, that the sum of 70 *l.* is stated as office rent for the years 1833 and 1834, and 53 *l.* for the year 1835, but the auditor humbly conceives that this ought not to be considered as a proper deduction from the emoluments of the office, under the circumstances that have been mentioned. On the contrary, he respectfully submits that he has a clear claim for compensation for the great loss he has sustained by having thus defrayed the rent of a public office out of his own pocket, and he accordingly intends to make an application to the Lords of the Treasury to that effect.

Edinburgh,
30 January 1837. } *T. G. Wright.*

COURT OF SESSION, SCOTLAND.

A RETURN of the Amount of Fees levied by the Auditor of the Court of Session, for each of the Years 1833, 1834, and 1835, for auditing Accounts, &c. &c.

(The Lord Advocate.)

Ordered, by The House of Commons, *to be Printed,*
10 *February* 1837.

COURT OF SESSION (SCOTLAND.)

RETURN of the Number of CAUSES instituted and decided in the COURT OF SESSION in *Scotland*, between the 1st day of January 1836 and the 1st day of January 1837; showing the Number of Causes ready for Judgment, but not disposed of at the last of these dates;—pursuant to Act 1 WILL. IV. c. 69. s. 10.

OUTER HOUSE.

NAMES of LORDS ORDINARY.	NUMBER OF CAUSES for the First Time inrolled before each Lord Ordinary.	NUMBER OF DECREES in Absence.	NUMBER OF FINAL JUDGMENTS pronounced in Litigated Causes.	NUMBER OF CAUSES ready for Debate, but not heard, with the Date when the First of these Causes was first inrolled in the Debate Roll.	NUMBER OF CAUSES at Avizandum.	OBSERVATIONS.
Lord Corehouse	393	546	147	4 - 17 December 1836	4	
Lord Fullerton	420		133	7 - 20 December 1836	4	
Lord Moncreiff	405		173	5 - 5 December 1836	14	
Lord Jeffrey	414		161	28 - 14 November 1836	None.	
Lord Cockburn	138		96	3 - 17 December 1836	None.	

INNER HOUSE.

	NUMBER OF RECLAIMING NOTES presented against Judgment of Lords Ordinary in the course of the above Year.	NUMBER OF INCIDENTAL AND SUMMARY APPLICATIONS presented during the same Period; distinguishing those which have passed as matters of Form, from such as have been followed by Litigation.	NUMBER OF FINAL JUDGMENTS pronounced in Litigated Causes, without the intervention of a Jury.	NUMBER OF CAUSES tried by Jury.	NUMBER OF CAUSES ready for Judgment, on hearing Counsel or otherwise, with the Date when the First of such Causes was so ready, and distinguishing those to be tried by Jury from such as are not to be so tried.	OBSERVATIONS.
First Division	223	Form - 809, Litigation - 259 } 1,068	185	19	Ordinary Actions - 47, To be tried by Jury - 9 } 56. The first of which was so ready 24th June 1836.	
Second Division	233	Form - 550, Litigation - 116 } 666	154	24	Ordinary Actions - 44, To be tried by Jury - 8 } 52. The first of which was so ready 12th November 1836.	

Edinburgh, 19 January 1837.

C. Hope, Lord President.

5.

3119

COURT OF SESSION,
(SCOTLAND.)

RETURN of the Number of Causes instituted and decided in the Court of Session in *Scotland*, in 1836.

Ordered, by The House of Commons, *to be Printed*,
2 *February* 1837.

DEBTORS, SCOTLAND.

RETURN to an Address of the Honourable The House of Commons, dated 21 April 1837;—*for*,

A RETURN of the Number of Persons Imprisoned in *Scotland* for CIVIL DEBTS, for the first Three Months, viz. from 1 January to 1 April, of the Years 1833, 1834, 1835, 1836 and 1837; distinguishing whether the Persons were Imprisoned for Debts not exceeding 8 *l.* 6 *s.* 8 *d.* sterling, or for Debts exceeding that Sum.

ABERDEEN:

County and Burgh Gaol at *Aberdeen.*

From 1 January to 1 April.	Number imprisoned for Debts not exceeding £. 8. 6. 8.	Number imprisoned for Debts exceeding £. 8. 6. 8.	TOTAL.
1833	34	15	49
1834	29	15	44
1835	19	10	29
1836	15	8	23
1837	5	2	7

2 May 1837. *George Cockburn*, Keeper.

ARGYLL:

County and Burgh Gaol at *Inverary.*

1833	none	4	4
1834	1	3	4
1835	1	1	2
1836	none	1	1
1837	none	none	—

2 May 1837. *Dun. Campbell*, Keeper.

Burgh Gaol at *Campbeltown.*

1833	1	1	2
1834	1	none	1
1835	none	1	1
1836	none	none	—
1837	none	1	1

Note.—I have not included in the above Return persons fined and imprisoned for offences against the Excise Laws.

2 May 1837. *Alex. Campbell.*

AYR:

County and Burgh Gaol at *Ayr.*

1833	7	6	13
1834	9	2	11
1835	13	3	16
1836	8	5	13
1837	3	2	5

1 May 1837. *Hugh Macpherson*, Gaoler.

Burgh Gaol at *Irvine.*

1833	5	4	9
1834	1	2	3
1835	4	9	13
1836	3	3	6
1837	3	4	7

29 April 1837. *A. Calderwood*, Gaoler.

BANFF:

County and Burgh Gaol at *Banff.*

From 1 January to 1 April.	Number imprisoned for Debts not exceeding £. 8. 6. 8.	Number imprisoned for Debts exceeding £. 8. 6. 8.	TOTAL.
1833	none	1	1
1834	none	none	—
1835	none	1	1
1836	4	2	6
1837	none	2	2
			10

1 May 1837. *James Lyon*, Keeper.

BERWICK:

County and Burgh Gaol at *Greenlaw.*

1833	none	none	none.
1834	none	none	none.
1835	none	1	1
1836	none	1	1
1837	none	1	1

29 April 1837. *James Johnstone.*

BUTE:

County and Burgh Gaol at *Rothesay.*

1833	none	1 for an Excise penalty of 50 *l.*	1
1834	none	none	—
1835	1	none	1
1836	none	1	1
1837	none	2 for an Excise penalty of 25 *l.* each.	2

Note.—In the above Return I have only comprehended three months in each year, and I have taken no notice of prisoners remaining in gaol at the commencement of the three months, but only of those actually put in during the three months.

1 May 1837. *John Gillies*, Gaoler.

CAITHNESS:

County and Burgh Gaol at *Wick.*

1833	5	7	12
1834	8	1	9
1835	4	- - -	4
1836	9	3	12
1837	4	4	8
	30	15	45

2 May 1837. *Alex. Hood.*

CROMARTY:

County and Burgh Gaol at *Cromarty.*

From 1 January to 1 April.	Number imprisoned for Debts not exceeding £.8. 6. 8.	Number imprisoned for Debts exceeding £.8. 6. 8.	TOTAL.
1833	1	- - -	1
1834	1	- - -	1
1835	1	- - -	1
1836	1	1	2
1837	—	—	—

5 May 1837. *David Ross*, Keeper.

DUMBARTON:

County and Burgh Gaol at *Dumbarton.*

1833	3	1	4
1834	nil	nil	nil.
1835	nil	1	1
1836	nil	5	5
1837	nil	1	1

4 May 1837. *James Crawford*, Keeper.

DUMFRIES:

Burgh Gaol at Annan.

1833	5	2	7
1834	none	none	—
1835	none	none	—
1836	none	1	1
1837	none	none	—

2 June 1837. *John Roxburgh.*

County and Burgh Gaol and House of Correction at *Dumfries.*

1833	1	10	11
1834	9	12	21
1835	3	6	9
1836	6	7	13
1837	2	3	5

29 April 1837. *W. Coupland*, Governor.

Burgh Gaol at *Lochmaben.*

1833	1	1	2
1834	none	none	—
1835	none	none	—
1836	none	1	1
1837	none	1	1

1 May 1837. *Arch. Brown*, Gaoler.

Burgh Gaol at *Sanquhar.*

1833	none	none	none.
1834	none	none	none.
1835	none	none	none.
1836	none	1	1
1837	none	none	none.

4 May 1837. *James Hunter*, Keeper.

EDINBURGH:

Debtor's Gaol at the *Canongate.*

1833	39	11	50
1834	36	8	44
1835	27	4	31
1836	34	9	43
1837	10	4	14
	146	36	182

29 April 1837. *Jas. Young*, Governor.

EDINBURGH:—*continued.*

County and City Gaol at *Edinburgh.*

1833	98	29	127
1834	81	23	104
1835	80	24	104
1836	36	14	50
1837	16	14	30

29 April 1837. *H. Rose*, Governor.

Town Gaol at *Musselburgh.*

1833	none	none	none.
1834	2	none	2
1835	none	none	none.
1836	10	none	10*
1837	1	none	1

* *N.B.*—The excess of 1836 seems to have occurred from some misapprehension of the terms of the Act 5 & 6 Will. IV., c. 70.

1 May 1837. *John Syall*, Keeper.

ELGIN:

County and Burgh Gaol at *Elgin.*

1833	1	1	2
1834	1	3	4
1835	- - -	1	1
1836	2	—	2
1837	1	—	1

10 May 1837. *Patrick Duff*, Keeper.

Burgh Gaol at *Forres.*

1833	1	1	2
1834	2	2	4
1835	1	- - -	1
1836	1	2	3
1837	—	—	—

2 May 1837. *Macd. Thomson*, Gaoler.

FIFE:

Burgh Gaol at *Anstruther East.*

1833	—	—	—
1834	—	—	—
1835	—	—	—
1836	- - -	1	1
1837	—	—	—

1 May 1837. *Alexander Hay*, Gaoler.

Burgh Gaol at *Burnt Island.*

1833	none	1	1
1834	none	1	1
1835	none	none	none.
1836	none	none	none.
1837	none	none	none.

1 May 1837. *Thomas Maw*, Gaoler.

County and Burgh Gaol at *Cupar.*

1833	6	9	15
1834	5	7	12
1835	5	1	6
1836	9	4	13
1837	2	1	3
	27	22	49

1 May 1837. *John Kennedy*, Gaoler.

FIFE :—*continued.*

Burgh Gaol at *Dumfermline.*

From 1 January to 1 April.	Number imprisoned for Debts not exceeding £.8. 6. 8.	Number imprisoned for Debts exceeding £.8. 6. 8.	TOTAL.
1833	1	4	5
1834	4	2	6
1835	3	- - -	3
1836	—	—	—
1837	—	—	—

1 May 1837. *George Birrel,* Provost. *William Burt,* Gaoler.

Burgh Gaol at *Falkland.*

1833	—	—	—
1834	- - -	1	1
1835	1	1	2
1836	2	- - -	2
1837	—	2	2

2 May 1837. *John Rodger,* Keeper.

Note.—The present keeper of Falkland Gaol was appointed in 1834; his predecessor is unable to furnish a correct return for 1833.

Burgh Gaol at *Inverkeithing.*

1833	—	—	—
1834	—	—	—
1835	—	—	—
1836	—	—	—
1837	- - -	1*	1

* The above person, whose name was James Birrel, was imprisoned on a warrant *in meditatione fugæ*, being about to leave the country, to get rid of his creditors.

29 April 1837. *Andrew Forbes,* Gaoler.

Burgh Gaol at *Kinghorn.*

1833	none	none	none.
1834	none	1 for a debt of 14 *l.*	1
1835	none	none	none.
1836	none	none	none.
1837	none	none	none.

1 May 1837. *William Simpson.*

Burgh Gaol at *Kirkaldy.*

1833	4	none	4
1834	5	4	9
1835	5	1	6
1836	1	2	3
1837	1	1	2
	16	8	24

1 May 1837. *Henry Grant,* Keeper.

Burgh Gaol at *Pittenween.*

1833	none	2	2
1834	none	none	none.
1835	none	1	1
1836	1	none	1
1837	none	none	none.

1 May 1837. *Wm. Dryburgh,* Gaoler.

FIFE :—*continued.*

Burgh Gaol at *St. Andrew's.*

1833	none	1	1
1834	none	1	1
1835	none	none	none.
1836	none	none	none.
1837	none	none	none.

12 May 1837. *Thos. Corstorphan,* Gaoler.

FORFAR :

Burgh Gaol at *Aberbrothick.*

1833	none	1	1
1834	2	2	4
1835	1	none	1
1836	none	none	none.
1837	none	2	2

1 May 1837. *Alex. Renny,* Gaoler.

Burgh Gaol at *Brechin.*

1833	2	none	2
1834	1	2	3
1835	2	none	2
1836	none	3	3
1837	none	none	none.

1 May 1837. *Wm. Crofts,* Gaoler.

Burgh Gaol at *Dundee.*

1833	33	14	47
1834	16	4	20
1835	23	6	29
1836	25	5	30
1837	14	26	40

1 May 1837. *Alexander Dow,* Keeper.

County and Burgh Gaol at *Forfar.*

1833	2	5	7
1834	3	1	4
1835	none	1	1
1836	5	2	7
1837	none	3	3

1 May 1837. *John Stewart,* Gaoler.

Burgh Gaol at *Montrose.*

1833	- - -	5	5
1834	- - -	4	4
1835	—	—	—
1836	- - -	1	1
1837	- - -	1	1

1 May 1837. *John Petrie.*

HADDINGTON :

County and Burgh Gaol at *Haddington.*

1833	1	- - -	1
1834	1	2	3
1835	none	none	—
1836	3	- - -	3
1837	2	1	3
			10

1 May 1837. *James Beattie,* Keeper.

INVERNESS:

County and Burgh Gaol at *Inverness.*

From 1 January to 1 April.	Number imprisoned for Debts not exceeding £. 8. 6. 8.	Number imprisoned for Debts exceeding £. 8. 6. 8.	TOTAL.
1833	5	6	11
1834	5	2	7
1835	1	10	11
1836	—	—	—
1837	1	3	4

3 May 1837. *Alex. Meppen,* Town Clerk.

KINCARDINE:

County and Burgh Gaol at *Stonehaven.*

1833	3	nil	3
1834	nil	nil	nil
1835	3	nil	3
1836	nil	nil	nil
1837	nil	nil	nil

2 May 1837. *Wm. Masson,* Gaoler.

KINROSS:

County Gaol at *Kinross.*

1833	none	none	—
1834	2	none	2
1835	none	1	1
1836	none	1	1
1837	none	none	—

1 May 1837. *Thomas Marshall,* Gaoler.

KIRKCUDBRIGHT:

County and Burgh Gaol at *Kirkcudbright.*

1833	1	1	2
1834	1	2	3
1835	2	2	4
1836	1	5	6
1837	- - -	2	2
	5	12	17

29 April 1837. *Alex. Munro,* Gaoler.

Burgh Gaol at *New Galloway.*

1833	- - -	1	1
1834	1	- - -	1
1835	—	—	—
1836	1	1	2
1837	1	- - -	1

2 June 1837. *Nath. Bland.*

LANARK:

County and City Gaol at *Glasgow.*

1833	123	47	170
1834	124	56	180
1835	87	38	125
1836	61	25	86
1837	18	30	48

2 May 1837. *D. M'Coll,* Governor.

Burgh Gaol at *Hamilton.*

1833	5	3	8
1834	7	4	11
1835	3	3	6
1836	6	5	11
1837	- - -	4	4

1 May 1837. *David Simpson,* Gaoler.

LANARK:—*continued.*

Burgh Gaol at *Lanark.*

From 1 January to 1 April.	Number imprisoned for Debts not exceeding £. 8. 6. 8.	Number imprisoned for Debts exceeding £. 8. 6. 8.	TOTAL.
1833	none	none	none.
1834	none	1	1
1835	1	2	3
1836	none	none	none.
1837	none	none	none.

1 May 1837. *Ja. Annan,* Town Clerk.

Burgh Gaol at *Rutherglen.*

1833	2	none	2
1834	none	none	none.
1835	none	none	none.
1836	none	none	none.
1837	none	none	none.

2 June 1837. *Peter Fife,* Gaoler.

LINLITHGOW:

County and Burgh Gaol at *Linlithgow.*

1833	- - -	5	5
1834	- - -	2	2
1835	- - -	1	1
1836	2	1	3
1837	- - -	2	2

5 May 1837. *David Lockie,* Keeper.

NAIRN:

County and Burgh Gaol at *Nairn.*

1833	4	1	5
1834	1	- - -	1
1835	1	- - -	1
1836	1	1	2
1837	- - -	1	1

1 June 1837. *Adam Davidson,* Town Clerk.

PEEBLES:

County and Burgh Gaol at *Peebles.*

1833	none	2	2
1834	none	none	none.
1835	none	none	none.
1836	none	4	4
1837	none	none	none.

1 May 1837. *Robert Tober,* Gaoler.

PERTH:

Burgh Gaol at *Culross.*

1833	none	none	—
1834	none	none	—
1835	none	none	—
1836	none	none	—
1837	none	1	1

3 July 1837. *Alex. Donald.*

County and City Gaol at *Perth.*

1833	6	10	16
1834	5	8	13
1835	11	6	17
1836	2	7	9
1837	- - -	7	7

2 May 1837. *John Simpson,* Gaoler.

RENFREW:

Burgh Gaol at *Greenock.*

From 1 January to 1 April.	Number imprisoned for Debts not exceeding £. 8. 6. 8.	Number imprisoned for Debts exceeding £. 8. 6. 8.	TOTAL.
1833	1	4	5
1834	6	6	12
1835	6	4	10
1836	4	5	9
1837	8	5	13

3 May 1837. *Robert Campbell*, Gaoler.

County Gaol at *Paisley.*

1833	25	8	33
1834	30	6	36
1835	65	8	73
1836	25	9	34
1837	10	2	12

1 May 1837. *John Hart*, Gaoler.

Gaol at Port *Glasgow.*

1833	—	—	—
1834	—	—	—
1835	- - -	1	1
1836	—	—	—
1837	—	—	—

N.B. The keeper of this gaol having died lately, the situation is not yet filled up.

8 May 1837. *Arch. M^c Callum*, for Town Clerk.

Burgh Gaol at *Renfrew.*

1833	- - -	3	3
1834	1	2	3
1835	1	1	2
1836	- - -	1	1
1837	none	none	—

1 May 1837. *James Cruikshank*, Keeper. *Alexander Shields*, Provost.

ROSS-SHIRE:

Burgh Gaol at *Dingwall.*

1833	—	—	—
1834	—	—	—
1835	—	—	—
1836	—	—	—
1837	1	- - -	1

2 May 1837. *Murdo Cameron*, Town Clerk.

Burgh Gaol of *Fortrose.*

1833	—	—	—
1834	- - -	2	2
1835	—	—	—
1836	1	1	2
1837	—	—	—

1 May 1837. *D. Macandrew*, Town Clerk.

County and Borough Gaol at *Tain.*

1833	3	2	5
1834	2	2	4
1835	1	- - -	1
1836	—	—	—
1837	—	—	—

1 May 1837. *Al. Taylor*, Town Clerk.

ROXBURGH:

County Gaol at *Jedburgh,*

1833	2	2	4
1834	—	—	—
1835	- - -	1	1
1836	- - -	3	3
1837	1	- - -	1

29 April 1837. *Walter Boyd*, Ke[illegible].

SELKIRK:

County and Burgh Gaol at *Selkirk.*

1833	none	1	1
1834	none	none	none.
1835	none	none	none.
1836	none	none	none.
1837	none	none	none.

5 May 1837. *Wm. Ingles*, Keeper.

STIRLING:

County and Burgh Gaol at *Stirling.*

1833	4	3	7
1834	7	13	20
1835	4	2	6
1836	1	1	2
1837	- - -	1	1

1 May 1837. *James Christie*, Gaoler.

SUTHERLAND:

Gaol at *Dornock,*

1833	- - -	1	1
1834	- - -	1	1
1835	—	—	—
1836	- - -	1	1
1837	1	- - -	1

20 May 1837. *John Henderson*, Keeper.

WIGTOWN:

Burgh Gaol at *Stranraer.*

1833	1	1	2
1834	1	1	2
1835	1	5	6
1836	2	1	3
1837	- - -	2	2

2 May 1837. *J. H. Ross*, Town Clerk.

Gaol at *Wigtown.*

1833	- - -	1	1
1834	1	1	2
1835	none	none	none.
1836	1	- - -	1
1837	none	none	none.

2 May 1837. *Thomas M^c Nerney*, Gaoler.

ZETLAND:

Burgh Gaol at *Lerwick.*

1833	none	none	none.
1834	1	none	1
1835	1	none	1
1836	none	none	none.
1837	none	none	none.

13 May 1837. *William Rusland.*

DEBTORS, SCOTLAND.

A RETURN of the Number of Persons Imprisoned in *Scotland* for CIVIL DEBTS, for the first Three Months in the Years 1833, 1834, 1835, 1836 and 1837.

(The Lord Advocate.)

Ordered, by The House of Commons, *to be Printed,*
17 *June* 1837.

321

JUSTICE OF PEACE COURTS (SCOTLAND.)

RETURN to an Address of the Honourable The House of Commons, dated 17 August 1836;—*for*,

A RETURN by the JUSTICE of PEACE CLERKS of the different Counties in *Scotland*, and their DEPUTIES and ASSISTANTS, of the Total Amount of FEES levied by them for the Years 1833, 1834 and 1835; specifying in detail the Amount of Fees levied under the Small Debt Act, upon Precognitions, of Fees under the Bankrupt Statute, and the Amount of all other Fees, with the Amount of the Annual Expenses of the Justice of Peace Clerks' Offices; specifying separately the Office Rents, the Fees and Salaries of the Depute Clerks, with their Names, and other Charges; also, the Dates of the Appointments as Justice of Peace Clerks, the Sums paid for the Office, the Attendance given, whether they hold any other Offices, and the Residence of the Justice of Peace Clerks;—the Returns to be signed by them and their Deputies.

[*N.B.—No Return has been received from the County of Ross.*]

(The Lord Advocate.)

Ordered, by The House of Commons, *to be Printed*,
14 *February* 1837.

JUSTICE OF PEACE COURTS (SCOTLAND.)

A RETURN by the JUSTICE of PEACE CLERKS of the different Counties in SCOTLAND, and their DEPUTIES and ASSISTANTS, of the Total Amount of FEES levied by them for the Years 1833, 1834 and 1835; specifying in detail the Amount of Fees levied under the Small Debt Act, upon Precognitions, of Fees under the Bankrupt Statute, and the Amount of all other Fees, with the Amount of the Annual Expenses of the Justice of Peace Clerks' Offices; specifying separately the Office Rents, the Fees and Salaries of the Depute Clerks, with their Names and other Charges; also, the Dates of the Appointments as Justice of Peace Clerks, the Sums paid for the Office, the Attendance given, whether they hold any other Offices, and the Residence of the Justice of Peace Clerks.

Year.	Amount of Fees levied by the Justice of Peace Clerk.					Amount of the Annual Expense of the Justice of Peace Clerks' Office.					Date of Appointment of Justice of Peace Clerk.	Sum paid for Office.	Attendance given by Justice of Peace Clerk.	Office or Employment other than Justice of Peace Clerk.	Residence of Justice of Peace Clerk.
						Depute Clerks.		Office Rents.	Other Charges.	Total.					
	Under the Small Debt Act.	Upon Precognitions.	Under the Bankrupt Statute.	All other Fees.	Total.	Names.	Salaries and Fees.								
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.		£. s. d.	£. s. d.	£. s. d.	£. s. d.					
ABERDEEN:						George Leslie, Writer, Aberdeen, Depute Clerk of the County	20 – –				1791	£. 250	- The Clerk of the Peace serves by himself and his Deputies, and attends daily from 8 o'clock in the morning till 8 at night.	None.	Resides in Aberdeen.
1833	147 10 –	8 2 –	- nil -	88 3 6	243 15 6	The Rev. J. Smith, Ballater, Depute Clerk of Braemar	2 1 8	12 15 – See Note *	23 8 3 See Note †	36 3 3 74 1 6 110 4 9					
						James Watt, Merchant, Old Deer, Depute Clerk, Old Deer District - - -	11 3 –								
						John Rae, Merchant, Ellon, Depute Clerk, Ellon District - -	5 14 9								
1834	155 8 10	6 18 6	- nil -	92 3 7	254 10 11	The Rev. J. Shandoyne, Depute Clerk, Garroch District - -	4 6 10	14 10 6	29 7 –	43 17 6 74 1 6 117 19 –					
						The Rev. John Grassick, Kin O'Neil, Depute Clerk, Kin O'Neil District -	11 – –								
						Adam Gray, Peterhead, Depute Clerk, Peterhead District -	1 – 9								
						The Rev. H. M'Connoch, Alford, Depute Clerk, Alford District	4 8 6								
1835	124 18 11	4 13 –	- nil -	96 5 11	225 17 10	Alex. Stewart, junior, Huntly, Depute Clerk, Huntly District	5 – –	15 6 2	30 5 –	45 11 2 74 1 6 119 12 8					
						The Rev. Alex. Gordon, Turriff, Depute Clerk, Turriff District -	6 12 –								
						Al. M'Callan, Fraserburgh, Depute Clerk, Fraserburgh District - - -	2 14 –								
						£.	74 1 6								

The Justice of Peace Clerk may mention, that the District Clerks receive one-half of the Fees collected by them; so that their salaries vary according to the amount of Fees received by them, but not to any extent during these three years.

* The Clerk of the Peace pays no rent for his office, and the sum here stated is annually paid for Coal, Gas and other necessary expenses.

† This sum includes Stationery, Record Books for Aberdeen, and each of the other Ten Districts, and printing Warrants and Advertisements; also travelling Expenses, frequently attending County Courts at the distance of 30 or 40 miles when required.

10 January 1837.

Fra' Gordon, Clerk of the Peace for Aberdeenshire.
Geo. Leslie, Depute Clerk of the Peace for Aberdeenshire.

ARGYLL:

1833	- -	- -	- -	55 1 6	55 1 6	--John M'Kirdy, L. M'Isaac, A. Cameron, William Kinloch, C. Paterson, John Munro.	18 6 3	- - -	- - -	18 6 3	June 1814 -	Nothing -	--When required, and at days fixed by the Justices.	- - Sheriff Clerk. Commissary Clerk; *Vide* Explanations in Returns as Sheriff Clerk.	Inveraray.
1834	3 4 -	- -	- -	59 19 11	63 3 11	- - James Munro, L. M'Isaac, A. Cameron, William Kinloch, C. Paterson, Archibald Yuile, John M'Intosh.	20 2 11	- - -	- - -	20 12 11					
1835	3 6 -	- -	- -	50 11 7	53 17 7	- - James Munro, L. M'Isaac, A. Cameron, William Kinloch, C. Paterson, Archibald Yuile, John M'Intosh.	21 10 -	- - -	- - -	21 10 -					

N.B.—Under the head of the Annual Fees, it is proper to state, that I have included 10*l.* for the year 1834 for the Lochgilphead district, though I received nothing from the Depute, who was very poor, and had much distress in his family; and I have included 10*l.* annually for the district of Islay, which should return much more, though I have not received any from it for the said years.

N.B.—The two first-mentioned Deputes by Salaries, and the others by half the fees, amounting in whole to the above sum.

Note.—The Clerkship of the Peace averaged about 100*l.* per annum, clear of all charges, by returns made for the ten years ending in 1830, but has since fallen off, chiefly from the almost total suppression of illicit distillation, and partly from the recovery of small debts being generally transferred to the Sheriff Small Debt Courts.—*J. C.*

23 February 1837.

John Campbell, Clerk of the Peace for Argyllshire.

AYR:

1833	294 8 -	13 3 8	- -	144 12 8	452 4 4	John M'Mustrie, Ayr. Douglas & Hamilton, Kilmarnock. Patrick Blair, Irvine. Spier & Love, Beith. Wm. White, Cumnock. Robt. Miller, Stewarton.	One-half clear produce of fees, about 170 - -	For all parts of the county, about 30 - -	For all parts of the county, about 70 - -	270 - -	10 June 1817	None -	10 A.M. to 8 P.M.	- - Keepers of Registers of Sasines and Writers in Ayr. All the Deputies are Writers.	- - The Deputies reside at the places mentioned in the columns where their names are given.
1834	268 16 6	14 5 -	- -	157 15 8	440 17 2	W. B. Orr, Saltcoats. Robert Orr, Largs. Kennedy Brown, Girvan.	160 - -	30 - -	65 - -	255 - -					
1835	292 - 3	19 4 11	- -	162 12 2	473 17 4	Wm. Hannay, Maybole.	180 - -	30 - -	70 - -	280 - -					

This Return relates to the whole county, and is made up from the statements furnished to me by the Deputy Clerks of the proceedings, &c. in their respective districts. Such general Return cannot, of course, be attested by them, but their statements will be sent, if required. It is next to impossible to make a perfectly accurate Return, according to the subdivisions required, of the various small fees of office, and of the expenses; but my conviction is that the Totals are very nearly correct.

27 December 1836.

David Shaw.

BANFF:

1833	32 17 3½	- -	- -	34 5 2	67 2 5½	- - James Gray, Banff, Principal Depute, and George Grant, Cullen; Chas. Gatherue, Keith, Thomas Rutherford, Duff-town, and Cosmo M'Pherson, Tornintoul, for the various districts of the county.	- - The Fees stated in the First Column under the head Small Debt Act, are the net amounts received yearly by Mr. Rose, but the District Deputies draw over and above about one-third, which is allowed for their trouble.	None -	- - Any expenses attendant upon the department in Banff, have never been separated from those of the Sheriff Clerk.	- - -	26 January 1801	- - The office was obtained by Mr. Stow's father, and he is not in possession of information to say if any thing was paid for it, but he rather thinks not.	- - Constant attendance at the Head Office in Banff for all the year.	- - Sheriff Clerk and Keeper of the Register of Sasines.	- - Burgh of Banff, the County Town.
1834	40 14 3	- -	- -	32 9 9	73 4 -									
1835	81 1 1½	- -	- -	29 2 6	110 3 7½									

11 February 1837.

Pat. Rose, Clerk of the Peace, Banffshire.
James Gray, Principal Depute Clerk.

RETURN by the Justice of Peace Clerks, in *Scotland*, their Deputies and Assistants, of the Total Amount of Fees for the Years 1833, 1834 and 1835—*continued*.

Year.	Amount of Fees levied by the Justice of Peace Clerk.					Amount of the Annual Expense of the Justice of Peace Clerks' Office.					Date of Appointment of Justice of Peace Clerk.	Sum paid for Office.	Attendance given by Justice of Peace Clerk.	Office or Employment other than Justice of Peace Clerk.	Residence of Justice of Peace Clerk.
	Under the Small Debt Act.	Upon Precognitions.	Under the Bankrupt Statute.	All other Fees.	TOTAL.	Depute Clerks, Names.	Depute Clerks, Salaries and Fees.	Office Rents.	Other Charges.	TOTAL.					
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.		£. s. d.	£. s. d.	£. s. d.	£. s. d.					
BERWICK:						In Dunse:									
1833	2 11 6	3 14 6	- -	22 3 -	8 29 -	George Bell, Depute Clerk, son of, and residing in family with the Principal Clerk.	- - -	- - -	- - -	- - -	- - -	- - -	- - The Principal Clerk attends all the Justice of Peace Courts and meetings personally, and is in constant attendance whenever and wherever his presence may be necessary.	- - The Justice of Peace Clerk is also Clerk of Supply, Clerk to a body of Road Trustees, Sheriff Clerk and Clerk to the Commissioners for hearing and determining appeals against Assessed Taxes.	- The residence of the Principal Justice of Peace Clerk is Dunse. *Vide Note below.*
1834	2 15 2	2 19 6	- -	21 19 -	27 13 6	Thomas Stockwell, Assistant - - -	10 - -								
1835	1 19 6	3 1 -	- -	22 2 -	27 2 6	Alex. Weatherhead, Assistant - - -	5 - -	5 - -	3 - -	23 - -	January 1808				

Note.—The principal part of the business was conducted in Dunse previously to the year 1828, but immediately on the passing of the Statute 9 Geo. 4. cap. 58, the county of Berwick was divided into five districts, where courts for the recovery of Small Debts and other meetings are held, and resident Depute Clerks were nominated to discharge these local duties. These Clerks have no stipulated or distinct allowance for their services, but retain the various fees chargeable for Small Debt cases, or other business within their respective districts, as a remuneration. Their names and districts follow; viz.

Charles David Colville, Writer, Ayton, Depute Clerk for the District of Ayton.
John Wallace, Teacher, Coldstream, Depute Clerk for the District of Coldstream.
William Hume, Teacher, Greenlaw, Depute Clerk for the District of Greenlaw.
John Spence, Writer, Earlston, Depute Clerk for the District of Earlston.
James Bell, Principal Clerk, resides and conducts business in the District of Dunse.

28 January 1837.

James Bell, Clerk of the Peace.
George Bell, Depute Clerk.
Thos. Stockwell, Assistant Clerk.
Alex. Weatherhead, Assistant Clerk.

BUTE:															
1833	13 16 2	- -	- -	4 7 9	18 3 11	John Mackirdy -	- - -	1 - -	- 18 11	1 18 11	5 Aug. 1829	- - -	- - Constant attendance.	- - Sheriff Clerk, Commissary Clerk and Collector of Taxes for Buteshire.	Rothesay.
						Alexander Fullarton -	10 - 6	—	—	—					
1834	18 9 11	- 3 9	- -	8 14 -	27 7 8	- - - -	9 6 -	- 10 -	- 15 4	1 5 4					
1835	13 8 11	- 19 -	- -	5 15 7	20 3 6	- - - -	6 8 2	- - -	1 6 2	1 6 2					

1 September 1836.

Arch. Macneill, Justice Peace Clerk. *Alex. Fullarton*, Justice Peace Clerk Deputy. *John Mackirdy*, Deputy Clerk of the Peace.

CAITHNESS:															
1833	171 8 11	16 4 -	- -	60 9 1	284 2 -	William Manson -	59 2 3	7 7 -	13 10 -	129 19 3	January 1818	Nothing paid	Daily - -	- - County Clerk of Caithness, Joint Town Clerk of Wick and Deputy Keeper of Register of Sasines for Caithness-shire.	Wick.
						William Miller -	50 - -								
1834	157 11 7	20 10 6	- -	55 - 7	232 2 8	William Manson -	52 5 3	7 7 -	12 5 6	121 17 9	—	—	—		—
						William Miller -	50 - -								
1835	164 8 7	12 1 -	- -	56 2 6	232 12 1	William Manson -	61 14 9	7 7 -	10 9 -	130 - 9	—	—	—		—
						William Miller -	50 - -								

18 January 8137.

Robert Rose, Clerk of the Peace for Caithness-shire.

CLACKMANNAN:															
1833	- - -	- -	- -	19 5 3	19 5 3	H. Urquhart - -	- - -	- - Office Clerk's own property.	- - -	- - -	12 Nov. 1823	- - -	- - From ten in the morning to seven o'clock at night.	- - Sheriff Clerk and Commissary Clerk.	Alloa.
1834	- - -	- -	- -	19 8 2	19 8 2	H. Urquhart - -									
1835	- - -	- -	- -	18 10 -	18 10 -	- - H. Urquhart, who died on 27th Jan. last.									

2 September 1836.

Robert Jameson.

37.

CROMARTY:

1833	13	9	–	–	–	–	3	5	–	16	15	6	David Watson	–	–	–	–	–	–	–	–	June 1804	–	– Half of all the fees received.	– Whenever required.	– Session Clerk and Parochial Schoolmaster.	Cromarty.
1834	12	12	2	–	–	–	–	10	–	13	2	2	ditto.														
1835	9	2	–	–	–	–	–	19	–	10	1	–	ditto.														

The County of Cromarty, in as far as refers to the Courts holden at Cromarty, is very small, consisting of only two parishes of moderate size.
The same individual, Hugh Innes Cameron, Esq., residing in Dingwall, is Clerk of the Peace for the combined Counties of Ross and Cromarty, and the undersigned is his depute in the Cromarty District, and the above Return has reference to him as such.

2 December 1836.

David Watson, Deputy Clerk of the Peace at Cromarty.

DUMBARTON:

1833	8	2	2	–	–	–	–	31	–	5	39	2	7	William M'Alester – John Walker – David Dalrymple	5	12	9	–	–	–	6	11	8	12	4	5	28 March 1810	– none –	– The office is open from ten to eight, at the usual office hours, daily, for this and other business. Attendance by the Principal Clerk whenever required.	– Sheriff Substitute and Commissary Depute of Dumbartonshire, Keeper of Register of Sasines for shires of Dumbarton, Argyll and Bute, Clerk of Supply and of general meetings of this county, and Treasurer to turnpike roads.	Dumbarton.
1834	9	10	2	–	–	–	–	34	19	3½	44	9	5½	Same as above – –	7	3	7½	–	–	–	8	15	3	15	18	10½					
1835	8	19	8	–	–	–	–	37	12	6	46	12	2	– Same as above; also Alexander Campbell, joint with Mr. Dalrymple, and to act in his absence.	5	8	2	–	–	–	8	10	6	13	18	8					
£.	26	12	–			£.	103	12	2½	130	4	2½		£.	18	4	6½		£.		23	17	5	42	1	11½					

21 December 1836.

Humphry W. Campbell, Clerk of the Peace.
William M'Alester, Depute.

John Walker, Depute.
Alexander Campbell, Depute.

B

DUMFRIES:

1833	39	3	1	1	15	6	–	–	40	3	6	81	2	1	John Wilson Macqueen	5	–	–	– The office is a portion of the Principal Clerk's house.	5	–	–	10	–	–	3 April 1826	– none –	Constant – –	None – –	Dumfries.
1834	40	14	3	4	18	–	–	–	40	11	2	86	3	5	Thomas Jardine –	5	–	–		1	18	6	6	18	6					
1835	46	12	4	8	14	–	–	–	43	7	6	98	13	10	John Nicol – –	5	–	–		6	–	–	11	–	–					
£.	126	9	8	15	7	6	£.		124	2	2	265	19	4	£.	15	–	–	£.	12	18	6	27	18	6					

19 November 1836.

James Spalding, Clerk of the Peace of the County of Dumfries.

EDINBURGH:

1833	620	15	5	–	–	–	–	306	–	7½	926	16	–½	James Aitken, Depute J. A. Russel, Asst G. Clements, Asst	304 84 84	18 – –	6½ –½ –	– £.20 yearly, being interest of 400 *l.*, paid for building and furnishing office.	107	6	6	600	5	–½	31 July 1812	– nil –	– Generally in attendance, but for the last year not in good health.	– nil – –	Edinburgh.
1834	640	1	9	–	–	–	–	326	13	10½	966	15	7½	James Aitken, Depute J. A. Russel, Asst G. Clements, Asst	298 84 84	– – –	– – –	– ditto –	115	17	8	601	17	8	– ditto –	– ditto –	– ditto – –	– ditto – –	– ditto.
1835	668	9	5½	–	–	–	–	248	1	10	916	11	3½	James Aitken, Depute J. A. Russel, Asst G. Clements, Asst	286 84 84	4 – –	11 – –	– ditto –	125	13	6½	599	18	5½	– ditto –	– ditto –	– ditto – –	– ditto – –	– ditto.

In this column, headed "Other Charges," is included an annual sum of 50 *l.*, paid to the widow of the previous Depute Clerk.

1 September 1836.

Robert Davidson, Clerk.

James Aitken, Depute Clerk.

525
5

RETURN by the Justice of Peace Clerks of the different Counties in *Scotland*, and their Deputies and Assistants, of the Total Amount of Fees levied by them for the Years 1833, 1834 and 1835—*continued*.

Year.	Amount of Fees levied by the Justice of Peace Clerk.					Amount of the Annual Expense of the Justice of Peace Clerks' Office.					Date of Appointment of Justice of Peace Clerk.	Sum paid for Office.	Attendance given by Justice of Peace Clerk.	Office or Employment other than Justice of Peace Clerk.	Residence of Justice of Peace Clerk.
	Under the Small Debt Act.	Upon Precognitions.	Under the Bankrupt Statute.	All other Fees.	Total.	Depute Clerks. Names.	Depute Clerks. Salaries and Fees.	Office Rents.	Other Charges.	Total.					
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.		£. s. d.	£. s. d.	£. s. d.	£. s. d.					
ELGIN:—(ELGIN DISTRICT.)															
1833;															
Elgin	15 9 6	- -	- -	12 12 6	28 2 -	- - -	- - -	2 - -	1 10 -	3 10 -	13 June 1821	- - No sum paid.	- - From 9 A.M. to 9 P.M.	- - Clerk of Supply, Commissary Clerk, Postmaster and other local official employment.	Elgin.
Forres	21 9 10	6 3 1	- -	2 14 -	30 6 11	Robert Watson -	16 1 11	1 10 -	1 15 -	19 6 11					
Grantown	1 7 6	- -	- -	- 10 -	1 17 6	William Duffus -	- - -	2 2 -	- 10 -	2 12 -					
				1833 - £.	60 6 5				£.	25 8 11					
1834;															
Elgin	6 4 6	- -	- -	10 14 6	16 19 -	- - -	- - -	2 - -	1 10 -	3 10 -					
Forres	20 6 -	6 10 4	- -	2 16 -	29 12 4	Robert Watson -	10 12 4	1 10 -	1 15 -	13 17 4					
Grantown	4 10 -	- -	- -	- 10 -	5 - -	William Duffus -	2 8 -	2 2 -	- 10 -	5 - -					
				1834 - £.	51 11 4				£.	22 7 4					
1835;															
Elgin	3 1 6	- -	- -	10 12 9	14 14 3	- - -	- - -	2 - -	1 10 -	3 10 -					
Forres	12 13 4	2 19 4	- -	2 14 -	18 6 8	Robert Watson -	- - -	1 10 -	1 15 -	3 5 -					
Grantown	1 16 7	- 6 -	- -	- 10 -	2 12 7	William Duffus -	- - 7	2 2 -	- 10 -	2 12 7					
				1835 - £.	35 13 6				£.	9 7 7					

5 October 1836.

Patrick Duff, Justice of Peace Clerk, County of Elgin.

ELGIN:—(FORRES DISTRICT.)															
1833	21 9 10	6 3 1	- -	2 14 -	30 6 11	Robert Watson -	- None -	- - The business is carried on in the Town Clerk's office, but a fair proportion of rent would be 1 *l.* 10 *s.*	Stationery, &c. 1 15 -	3 5 -	- - Depute Clerk, appointed on 14 December 1821.	nothing -	- - Daily, from 9 in the morning till 9 at night.	- - Town Clerk of the Burgh of Forres.	- - The Depute resides in Forres.
1834	20 6 -	6 10 4	- -	2 16 -	29 12 4	Robert Watson -	- None.								
1835	12 13 4	2 19 4	- -	2 14 -	18 6 8	Robert Watson -	- None.								

Forres, 21 September 1836.

Robert Watson, Deputy Justice Peace Clerk, Forres.

ELGIN:—(STRATHSPEY DISTRICT.)															
1833	1 7 6	- -	- -	- 10* -	1 17 6	William Duffus -	- - No salary. Fees as in the preceding columns.	2 2 -	- 10 -	2 12 -	2 Dec. 1813 -	- nil. -	- - Nine times a year at Small Debt Courts and otherwise when required.	- - Factor, Clerk and Clerk of Road District.	Grantown.
1834	4 10 -	- - -	- -	- 10* -	5 - -	- - -	- ditto -	2 2 -	- 10 -	2 12 -	- - -	- - -	- ditto - -	- ditto.	
1835	1 16 7	- 6 -	- -	- 10* -	2 12 7	- - -	- ditto -	2 2 -	- 10 -	2 12 -	- - -	- - -	- ditto - -	- ditto.	

* Arising from Ale Licenses.

Grantown, 17 September 1836.

William Duffus, Depute Justice of Peace Clerk, Strathspey District.

FIFE:

| | | |

RETURN by the Justice of Peace Clerks of the different Counties in *Scotland*, and their Deputies and Assistants, of the Total Amount of Fees levied by them for the Years 1833, 1834 and 1835—*continued.*

Year.	Amount of Fees levied by the Justice of Peace Clerk.					Amount of the Annual Expense of the Justice of Peace Clerks' Office.					Date of Appointment of Justice of Peace Clerk.	Sum paid for Office.	Attendance given by Justice of Peace Clerk.	Office or Employment other than Justice of Peace Clerk.	Residence of Justice of Peace Clerk.
	Under the Small Debt Act.	Upon Precognitions.	Under the Bankrupt Statute.	All other Fees.	Total.	Depute Clerks. Names.	Depute Clerks. Salaries and Fees.	Office Rents.	Other Charges.	Total.					
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.		£. s. d.	£. s. d.	£. s. d.	£. s. d.					
HADDINGTON:															
1833	None -	- 9 -	none - -	81 8 8	81 17 8	Robert Tait, dead -	-Proportion, 20 - -	5 - -	5 - -	30 - -	- - 30 January 1830.	- nil -	- - Constant personal attendance.	- - Sheriff Clerk, Clerk to the Road Trustees, and Commissary Clerk.	Haddington.
1834	- 2 -	- 16 -	none - -	105 3 9	106 1 9	Robert Tait - -	-Proportion, 20 - -	5 - -	5 - -	30 - -	- - -	- nil -	Constant.		
1835	None -	- 6 -	none - -	86 9 6	86 15 6	- - Robert Tait, dead, William Welan, and James Peffers.	-Proportion, 20 - -	5 - -	5 - -	30 - -	- - -	- nil -	Constant.		

23 September 1826.

Henry M. Davidson, Clerk of the Peace.
Wm. Watson, Deputy Clerk.

INVERNESS:															
1833	11 7 6	- 14 -	none -	19 6 - including 5 *l.* Salary.	31 7 6	- - No Depute, but it is estimated that the expense of Clerks will be 8 *l.*	Estimated at 3 - -	3 5 -	14 5 -	26 May 1790	- none -	{- From 10 o'clock A. M. to 4 o'clock P. M., and from 6 to 8 P. M.	- - Commissary Clerk and Factor for several Landed Proprietors.	Inverness.
1834	12 7 8	none -	ditto -	24 17 - including Salary.	37 4 8	- ditto - -	£. 8 - -	3 - -	- none -	11 - -	- ditto -	- ditto -	ditto - -	ditto - -	ditto.
1835	12 4 11	ditto -	ditto -	37 6 11 including Salary.	49 11 10	- ditto - -	8 - -	3 - -	2 2 -	13 2 -	- ditto -	- ditto -	ditto - -	ditto - -	ditto.

1 September 1836.

James Grant, Justice of Peace Clerk, County of Inverness.

KINCARDINE:															
1833	4 - -	- nil -	- nil -	22 15 6	26 15 6	{Charles Ogg - / William Law -}	2 - -	5 - -	3 - -	10 - -	- - 28 January 1832.	- nil -	Daily - -	Writer - -	Stonehaven.
1834	4 5 -	- nil -	- nil -	32 17 -	37 2 -	{Charles Ogg - / William Law -}	2 2 6	5 - -	3 - -	10 2 6					
1835	3 10 -	- nil -	- nil -	28 19 5	32 9 5	{Charles Ogg - / William Law -}	1 15 -	5 - -	3 - -	9 15 -					

23 December 1836.

Pet. Christian, Clerk of the Peace of Kincardineshire.

KINROSS:															
1833	None -	none -	none -	8 15 -	8 15 -	P. Mac Gill - -	7 8 8	- - -	1 6 4	8 15 -	- 1794 -	Forgot -	- - Whole duty done by Depute, from 10 to 3, and from 5 to 8 o'clock.	Sheriff Clerk.	Kinross.
1834	None -	none -	none -	7 9 -	7 9 -	P. Mac Gill - -	6 5 -	- - -	1 4 -	7 9 -	- 1794				
1835	None -	none -	none -	9 6 -	9 6 -	P. Mac Gill - -	8 2 6	- - -	1 3 6	9 6 -	- 1794				

20 January 1837.

J. Shelton.

KIRKCUDBRIGHT:

1833	55 17 10	2 16 –	– nil –	64 17 6	123 11 4	Robert Mure – –	7 9 3	– – Allowed by Commissioners of Supply to Clerk of the Peace, 8 8 –	– – Coal and candle, &c. 5 10 –	26 19 9	23 July 1827	– nil, – save stamp and writings for commission.	– – From 9 o'clock A.M. till 10 o'clock P.M.	Writer – –	Kirkcudbright.
						Thomas Hunter –	5 4 2								
						Thomas M'Caul –	3 19 10								
						Hugh Millegan –	1 12 6								
						William Dill – –	3 4 –								
1834	57 15 –	3 4 –	– nil –	64 7 9	125 6 9	Robert Mure – –	6 17 9	ditto, 8 8 –	ditto, 5 10 –	28 12 5	– ditto –	– ditto –	– ditto –	– ditto –	– ditto.
						Thomas Hunter –	7 2 5								
						Thomas M'Caul –	3 15 1								
						Hugh Millegan –	1 17 –								
						William Dill – –	3 10 2								
1835	64 17 4	4 15 6	– nil –	65 11 1	135 3 11	Robert Mure – –	5 3 –	ditto, 8 8 –	ditto, 5 10 –	31 19 7	– ditto –	– ditto –	– ditto –	– ditto –	– ditto.
						Thomas Hunter –	9 – 11								
						Thomas M'Caul –	4 6 10								
						Hugh Millegan –	1 19 6								
						William Dill – –	5 19 4								

N.B.—The 8 *l.* 8 *s.* allowed for Office Rent is not included in the total amount of the Annual Expense.

Kirkcudbright, 20 January 1837.

Av Skeoch, Clerk of the Peace.

LANARK—(GLASGOW DISTRICT):

1833	265 14 6	– –	The particulars in the other columns cannot be ascertained from any authentic source.										From 10 till 4, and 6 till 8.		Glasgow.
1834	329 1 6														
1835	274 12 –														

No record, except the Act-book of the Small Debt Court, could be found, from which to make any other return at Glasgow. Reference for the Lanark and Hamilton Districts is made to the separate Returns of Mr. Marr and Mr. Hamilton. At these places the former Deputies still reside, who could afford information. At Glasgow the former Deputy had gone away, and the Assistant Clerk to that Deputy had died.

Glasgow, 20 January 1837.

John Douglas, Clerk of the Peace.

LANARK—(HAMILTON DISTRICT):

1833	92 12 6	none –	none –	52 4 –	144 16 6	– *N.B.*—Mr. Richard Vary, brother of the late Clerk, did the duty in Hamilton District, and it is believed retained the whole fees levied there.	– – –	7 – –	3 15 –	10 15 –	– – The late Clerk died in January 1836. New Commission dated 26 February 1836.	None –	– – From 10 to 3, and 6 to 8, P.M.	– – Some little employment as a Writer or Law Agent.	Hamilton.
1834	55 5 6	none –	none –	53 6 6	108 12 –			7 – –	3 15 –	10 15 –					
1835	62 9 6	none –	none –	52 15 6	115 5 –										

N. B.—The above state of Fees is made up from the number of claims entered in the late Clerk's Court-books, and extracts issued by him.

Hamilton, 3 January 1837.

LANARK—(LANARK DISTRICT):

1833	15 – –	4 10 –	– – No means of ascertaining.	28 – –	47 10 –	– – – –	– – –	8 – –	3 – –	11 – –	– – –	– – –	– – Daily, from 10 till 4, and from 6 till 8.	– – –	Lanark.
1834	20 – –	4 1 6		31 10 –	55 11 6	– – – –	– – –	8 – –	3 – –	11 – –					
1835	24 – –	3 19 –		33 – –	60 19 –	– – – –	– – –	8 – –	3 – –	11 – –					

The above Return, being for a period prior to my entering upon the duties of the Office, has been made up by me without the means of stating the Fees actually received, and I have therefore given the best estimate that the Records in the Office and my own experience enabled me.

24 December 1836.

John Marr, Justice of the Peace Clerk.

RETURN by the Justice of Peace Clerks of the different Counties in *Scotland*, and their Deputies and Assistants, of the Total Amount of Fees levied by them for the Years 1833, 1834 and 1835—*continued*.

Year.	Amount of Fees levied by the Justice of Peace Clerk.					Amount of the Annual Expense of the Justice of Peace Clerks' Office.					Date of Appointment of Justice of Peace Clerk.	Sum paid for Office.	Attendance given by Justice of Peace Clerk.	Office or Employment other than Justice of Peace Clerk.	Residence of Justice of Peace Clerk.
	Under the Small Debt Act.	Upon Precognitions.	Under the Bankrupt Statute.	All other Fees.	Total.	Depute Clerks. Names.	Depute Clerks. Salaries and Fees.	Office Rents.	Other Charges.	Total.					
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.		£. s. d.	£. s. d.	£. s. d.	£. s. d.					
LINLITHGOW:															
1833	9 14 2	9 11 1	- -	18 12 -	37 17 3	Mr. John Simpson -	12 - 2	8 - -	3 - -	23 - 2	- - 25 February 1807.	- - -	- - From 10 o'clock forenoon till 8 o'clock afternoon.	- - Writer and Surveyor of Taxes.	Linlithgow.
1834	7 7 6	12 5 -	- -	15 - 4	34 16 6	- - - -	11 13 9	8 - -	3 - -	22 13 9					
1835	8 16 -	8 10 9	- -	16 16 -	34 2 9	- - - -	12 9 3	8 - -	3 - -	23 9 3					

24 November 1836.

John Bryd, Clerk of the Peace. *John Simpson*, Clerk Depute.

NAIRN:															
1833	- -	- -	- -	- -	- -	None - - -	- - -	- - -	- - -	- - -	26 Nov. 1831	No sum -	- - Personal attendance.	- - Writer and Procurator Fiscal for the County.	Burgh of Nairn.
1834															
1835															

N.B.—No account of Fees has been kept by the Clerk: as the Clerk is not allowed a separate Office, he does not keep an account of the expenses of the Justice of Peace Court distinct from his other business.

30 November 1836.

B. N. Dewar, Clerk of the Peace.

ORKNEY:															
1833	7 2 10	- - Trifling or nil.	- nil -	47 16 4	54 19 2	- - James Grey, at Lerwick, Depute for Zetland.	- - Mr. Greig, 2-3ds of fees, 10 12 5 Mr. Laurence 2-3ds of fees, 10 6 11 J. Groundwater, say, 2 - - 22 19 4	- - Share of, say 3 *l.*, including coal and candles.	Say 5 *l.* -	30 19 5	June 1830 -	- nil -	- - 10 to 4 P.M. and 6 to 8 P.M.	- - Sheriff Clerk, Keeper of Record of Sasines, minor offices of Commissary and Admiralty Clerkships.	Kirkwall.
1834	6 14 4	- ditto -	- ditto -	49 17 8	56 12 -	- - John Laurence, at Stromness, Depute for Stromness District.	10 12 5 12 8 3 2 - - 25 - 8	3 - -	5 - -	33 8 -					
1835	6 3 6	- ditto -	- ditto -	45 17 9	52 1 3	These two Deputes are paid two-thirds of the fees and office expenses, stationery, &c. in addition. James Pottenfen Groundwater, a clerk, holds a Deputation for convenience, as he also does as Sheriff Clerk Depute when the Principal Clerk is absent; he is paid a salary, which refers to the Sheriff-clerkship and other offices, also at Kirkwall.	10 12 5 9 13 10 2 - - 22 6 3	3 - -	5 - -	30 6 3					

These are all of the Stromness Small Debt Court, which will most probably be done away with by the Sheriff Circuit Small Debt Court, should that measure become the law. There have been only nine Small Debt cases in the Kirkwall Justice of Peace Court since 1830; and in Lerwick, also a seat of the Sheriff Court, the Sheriff Small Debt Court has been said to have had a similar diminishing effect on the Justice Court.

Note.—The Depute Clerk of Peace for Zetland has furnished the reporter an account of fees from 7 August 1830 to 7 December 1832, two years and four months, amounting to 41 *l.* 8 *s.* 5 *d.*, from which, after deducting 5 *l.* 8 *s.* 5 *d.* of expenses of the remainder, 36 *l.*, the Depute retained 24 *l.* and the reporter had 12 *l.* The reporter has had no Return made him from Zetland since, and he has accordingly calculated the Zetland part of the Return according to that rate. The Zetland account mentioned the payments and the persons by whom paid, but not the business. The waiting on Zetland Returns would detain this at least six weeks. Keeping losses in view, not estimated in taking the amount of the fees, your reporter, in place of the 23 *l.* which this Return would give as the value of the office, would state it at 18 *l.* or 20 *l.* The former is the value he had estimated it at in ascertaining the amount of his income.

Kirkwall, 7 September 1836.

W. H. Fotheringhame, Clerk of the Peace of Orkney and Zetland.

PEEBLES:																
1833	- -	- -	- -	6 11 -	6 11 -	- - The Clerk of the Peace does the duties in person, and does not appoint any Depute to act in his absence, the business being so very inconsiderable. There are, however, Deputies at two districts; viz. at Linton, Thomas Brown, and Rachanmill, William Brydon. The business and emoluments are exceedingly inconsiderable, and for no part of which have they been called upon at any time to account to the Clerk of the Peace; and he has not, as yet, received information to specify the amount of such fees, which he believes does not exceed 2 *l.* or 3 *l.* a year at each place.	- - It is not considered that any Office Rent or other charges are applicable to this office, having always been in the same person as the Sheriff-clerkship, &c.	9 July 1820 -	- - Nothing paid for Office.	- - The Clerk resides in Peebles.	- - The Justice of Peace Clerk holds the office of Sheriff Clerk, Commissary Clerk, Clerk of Supply, Joint Collector of Taxes and County Rates, Joint Treasurer of Four Districts of Turnpike Road Trustees, Clerk of Lieutenancy, and also Agent for the British Linen Company Bank and Scottish Union Insurance Company.	Peebles.
1834	- -	- -	- -	5 14 -	5 14 -											
1835	- -	- -	- -	7 2 6	7 2 6											

22 December 1836.

John Welsh, Clerk of the Peace.

PERTH:																
1833	13 12 6	- -	- -	63 - 8½	76 13 2½	Patrick Soutar - -	- - -	- - Business performed in the Sheriff Clerks' Office, Perth. *Vide* Return by Sheriff Clerk.	- - -	- - -	14 August 1813	- - No sum paid for office.	- - Constant attendance.	- - Sheriff Clerk of Perthshire, and Keeper of Particular Register of Sasines for said Shire.	- - Marshal Cottage, within half a mile of place of business.
1834	- -	- -	- -	- -	47 15 1										
1835	- -	- -	- -	- -	28 7 9½										

13 January 1837.

James M. Patton.

PERTH—(Dunblane, or Western District thereof:)																
1833	- -	- -	- -	14 11 -	14 11 -	Charles Macara -	7 5 6	2 - -	2 12 6	4 12 6	- - I was appointed by Mr. Patton at Perth, the Principal Justice of Peace Clerk, in February 1818.	- - -	Daily - -	- - Sheriff Clerk Depute, and Commissary Clerk Depute.	Dunblane.
1834	- -	- -	- -	13 6 6	13 6 6	- ditto - - -	6 13 3	- ditto -	2 8 5	4 8 5	- ditto -	- - -	- ditto - -	- ditto - -	- ditto.
1835	- -	- -	- -	24 16 7	24 16 7	- ditto - - -	12 8 4	- ditto -	2 4 9	4 4 9	- ditto -	- - -	- ditto - -	- ditto - -	- ditto.

Note.—Mr. Andrew C. Stephen acts as Depute Justice of Peace Clerk at Kincardine; the average fees paid to him during said years were 7 *l.* 3 *s.* 10 *d.*; his expenses 1 *l.* 7 *s.* 8 *d.*; they are included above.

25 January 1837.

Chas Macara, Depute Justice of Peace Clerk for said District.

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RETURN by the Justice of Peace Clerks of the different Counties in *Scotland*, and their Deputies and Assistants, of the Total Amount of Fees levied by them for the Years 1833, 1834 and 1835—*continued*.

Year.	Amount of Fees levied by the Justice of Peace Clerk.					Amount of the Annual Expense of the Justice of Peace Clerks' Office.					Date of Appointment of Justice of Peace Clerk.	Sum paid for Office.	Attendance given by Justice of Peace Clerk.	Office or Employment other than Justice of Peace Clerk.	Residence of Justice of Peace Clerk.
	Under the Small Debt Act.	Upon Precognitions.	Under the Bankrupt Statute.	All other Fees.	TOTAL.	Depute Clerks. Names.	Depute Clerks. Salaries and Fees.	Office Rents.	Other Charges.	TOTAL.					
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.		£. s. d.	£. s. d.	£. s. d.	£. s. d.					
RENFREW:															
1833:															
Paisley - -	189 13 7	- -	- -	122 3 -	311 16 7	Alex. Gibson -	135 4 5½	- - -	41 7 8	176 12 1¼	3 April 1832	- -	- -Regularly at Pollockshaws; in other districts, occasionally.	- - Writer in Glasgow.	--Wallace-grove, Renfrewshire.
Greenock -	12 5 8	- -	- -	95 5 11	107 11 7	David Crauford	49 1 9½	- - -	9 8 -	58 9 9½					
Port Glasgow -	15 9 6	- -	- -	1 18 -	17 7 6	Lade & Neilson	7 9 9	- - -	2 8 -	9 17 9					
Lochwinnoch -	5 8 -	2 12 -	- -	1 - -	9 - -	Robert Caldwell	4 - -	- - -	1 - -	5 - -					
Pollockshaws -	33 5 -	- -	- -	35 11 7	68 16 7	No depute -	- - -	- - -	15 4 11	15 4 11					
Johnstone -	21 15 -	- -	- -	- -	21 15 -	William Campbell	9 8 -	- - -	2 19 -	12 7 -					
Total - - £.	277 16 9	2 12 -	£.	255 18 6	536 7 3	£.	205 3 11¼	£.	72 7 7	277 11 6¼					
1834:															
Paisley - -	270 15 8	- -	- -	100 13 -	371 8 8	Alex. Gibson -	159 17 9½	- - -	51 13 1	211 10 10½					
Greenock -	15 5 -	- -	- -	79 14 4	94 19 4	David Crauford	43 6 1½	- - -	8 7 1	51 13 2½					
Port Glasgow -	15 1 2	- 17 6	- -	1 15 6	17 14 2	Lade & Neilson	8 2 9	- - -	1 8 8	9 11 5					
Lochwinnoch -	3 13 6	5 15 6	- -	1 - -	10 10 -	Robert Caldwell	4 15 -	- - -	1 - -	5 15 -					
Pollockshaws -	57 9 -	- -	- -	29 11 1	87 - 1	No depute -	- - -	- - -	12 19 11	12 19 11					
Johnstone -	33 10 -	- -	- -	- -	33 10 -	William Campbell	14 7 -	- - -	4 16 -	19 3 -					
Total - - £.	375 14 4	6 14 -	£.	212 13 11	595 2 3	£.	230 8 8	£.	80 4 9	310 13 5					
1835:															
Paisley - -	230 19 11	- -	- -	114 6 -	345 5 11	Alex. Gibson -	148 18 11½	- - -	47 8 -	196 6 11½					
Greenock -	8 6 -	- -	- -	74 10 2	82 10 8	David Crauford	39 6 8	- - -	3 17 4	43 4 -					
Port Glasgow -	21 - 6	- -	- -	- 14 -	21 14 6	Lade & Neilson	10 - 3	- - -	1 14 -	11 14 3					
Lochwinnoch -	3 15 -	3 5 -	- -	1 - -	8 - -	Robert Caldwell	3 10 -	- - -	1 - -	4 10 -					
Pollockshaws -	41 14 10	- -	- -	36 7 4	78 2 2	No depute -	- - -	- - -	18 16 10	18 16 10					
Johnstone -	25 15 -	- -	- -	- -	25 15 -	William Campbell	10 11 9	- - -	4 11 6	15 3 3					
Total - - £.	331 11 3	3 5 -	£.	226 17 6	561 8 3	£.	212 7 7½	£.	77 7 8	289 15 3½					

21 February 1837.

Arch. Young, Clerk of the Peace.
James Lade, Dep. J. P. Clerk at Port Glasgow.
Neilson & Lade.

David Crauford.
A. Neilson, Dep. J. P. Clk. at Port Glasgow.
Rob. Caldwell, D. J. P. Clk., Lochwinnoch.

Alex. Gibson, Depute J. P. Clerk.
Will. Campbell, Depute J. P. Clerk for Johnston District.

ROXBURGH:															
1833 - -	3 4 -	- none -	none -	89 10 -	91 14 -	--William Scott, for Kelso District.	- - None; but they retain for trouble equal to that paid to the Principal Clerk, being for Hawick & Castleton 14*l.* For Kelso 8*l.* „ Melrose 8*l.*	- - None; the property being the Clerk's own, but it may be valued at 10*l.* per annum.	- -£. 30 per annum, for cleaningrooms and putting on fires, &c.	- - -	--5 November 1811.	- - None, excepting fees, which were either 7*l.* or 9*l.*	- - It is difficult to answer this question, being at the command of the Justices of Peace at all times, and employed a considerable part of the year in communicating and writing to the Deputes the Resolutions come to from time to time respecting the police of the county and other official duties. The attendance on the regular Courts may be averaged at 10 for each year.	- - No other employment.	- - Jedburgh, head Burgh of the County.
1834 - -	1 6 -	- none -	none -	85 15 -	87 1 -	--James Curle, for Melrose District.									
1835 - -	1 4 -	- none -	none -	85 - -	86 4 -	--John & George Oliver for Hawick and Castleton Districts.									

I think it is proper to remark, that the Small Debt Fees have been greatly reduced by the operation of the Sheriffs' Small Debt Act.—A great deficiency has also taken place from a variety of articles subject to Excise-duty being taken off by Government.—It may be remarked also, that in former years and before 1831, an average sum, from 5*l.* to 7*l.*, arose from fiscal cases, all these being now taken up by the Sheriff's Fiscal.—The whole deficiency from different causes may be averaged at 35*l.* per annum for the years from 1833.

18 September 1836.

Ja. Henderson, Clerk of the Peace for the County of Roxburgh.

SELKIRK:																		
1833	- none -	- none -	none -	13 14 6	13 14 6	- (1) -	- (2) -	- (3) -	- (4) -	- - -	1814: July 1	-- Nothing paid.	-- From 10 in the morning till 8 at night. Six days in the week.	- - Commissary Clerk, Sheriff Clerk, Clerk to County Turnpike Trustees, Collector of Rogue Money, Agent for British Linen Company.*	Selkirk.
1834	- none -	- none -	none -	19 12 6	19 12 6										
1835	- none -	- none -	none -	15 13 7	15 13 7										

(1) Names of Deputes.—I have not filled up the name of a Depute, for this reason, that during the three years I had no Depute, excepting that I generally grant a Deputation to one of my Clerks for the conveniency to the public of his signing Libels, Extracts, &c. when I may happen to be out of the way.

(2) The Clerk to whom such Deputation was granted in the said years received no salary or fees for that business separate from his salary as a clerk in my general business. If I had no other than the Clerk of the Peace business, the emoluments could very ill afford to pay for a clerk, yet I do not see that I could well do without one to keep the office open, when I might be out, and as a copying clerk; and I could not calculate on paying such clerk much less than 40 *l.*

(3) The office which I occupy is my own property, so that I do not pay a rent for it, and I do not receive any rent for it from the public. If I had to rent a room or two rooms, I could not reckon that the rent of them would be less than 15 *l.*

(4) Other charges, such as coals, candles, stationery, &c. would probably also not be under 15 *l.* The total expense, therefore, might be estimated to be—

Clerk or Depute	£. 40 - -	£. 70 - -
Office Rent	15 - -	
Other Expenses	15 - -	

* I was Collector of the Land and Assessed Taxes. Since the appointment was vested in the Government, it has not been intimated to me whether I am to be continued or not, and I have therefore not put it down as an office held by me at present.

Selkirk, 23 January 1837. *And^w Laing*, J. P. Clerk.

STIRLING:															
		William Galbraith, Clerk of the Peace.													
1833	117 13 9	- none -	none -	91 10 8	209 4 5	Robt. M'Kechnie	39 - -	6 - -	4 - -	68 4 9	9 Jan. 1832	- none -	- - From 10 o'clock forenoon till 6 o'clock afternoon.	-- Writer, Notary Public and Town Clerk of Stirling.	Stirling.
						William Neilson	17 1 10								
						James Kerr -	2 2 11								
		William Galbraith, Clerk of the Peace.													
1834	93 2 6	- none -	none -	101 10 11	194 13 5	Robt. M'Kechnie	33 19 1	6 - -	4 - -	62 19 9½					
						William Neilson	19 - 8½								
		William Galbraith, Clerk of the Peace till 19 June 1835.													
1835	46 11 1	- none -	none -	60 17 -	107 8 1	Robt. M'Kechnie	3 13 10	3 - -	2 - -	30 17 10					
						James Clark -	6 8 6								
						William Neilson	15 15 6								
		James Kerr, Clerk of the Peace.													
1835	37 8 1	- none -	none -	21 14 3	59 2 4	James Clark -	6 15 9	3 - -	3 - -	25 7 -½	19 June 1835	- none -	- - -	Writer - -	Stirling.
						William Neilson	8 6 6								
						John Tennant -	2 15 6½								
						William Jaffray	1 9 3								

16 January 1837. *James Kerr*, Clerk of the Peace.

SUTHERLAND:															
1833	30 - -	- none -	none -	6 - -	36 - -	J. Barclay -	-- The Deputies receive one-half of the Fees.	- none -	-- About £.3 per annum.	- - -	19 March 1829	-- No sum paid.	-- Daily, from 10 o'clock, A.M., to 8 o'clock, P.M.	-- The Clerk of the Peace is also Sheriff Clerk of Sutherland, but holds no other office or employment under Government.	-- Dornoch. One of the Deputes resides at Tongue and the other at Assynt.
1834	29 - -	- none -	none -	6 - -	35 - -	J. M'Lean.									
1835	32 - -	- none -	none -	6 - -	38 - -										

16 November 1836. *Robt. Taylor*, Justice of the Peace Clerk.

WIGTON:															
1833	30 15 1	- -	- -	17 3 2	47 18 3	William Sprott, Writer, Stranraer.	6 6 -	-- As the business is done in the offices of the Clerks along with their other business, no particular sum can be stated for rents, coal and candle.	3 3 -	12 12 -	10 May 1833	nothing -	-- From 9 A.M. till 6 P.M., every day.	-- Writer and Bank Agent.	-- Burgh of Wigton.
1834	31 16 11	- -	- -	15 9 -	47 5 11										
1835	36 15 11	- -	- -	19 5 -	56 - 11	Wm. Dill, Writer, Newton Stewart.	3 3 -								

8 December 1836. *John Black*, Clerk of the Peace for Wigtonshire. *W^m Dill*, Depute Clerk of the Peace at Newton Stewart. *W^m Sprott*, Depute Clerk of the Peace at Stranraer.

RETURN by the JUSTICE OF PEACE CLERKS of the different Counties in *Scotland*, and their DEPUTIES and ASSISTANTS, of the Total Amount of FEES levied by them for the Years 1833, 1834 and 1835.

(*The Lord Advocate.*)

Ordered, by The House of Commons, *to be Printed,*
14 *February* 1837.

KING'S REMEMBRANCER AND LORD TREASURER'S REMEMBRANCER, SCOTLAND.

RETURN to an Order of the Honourable The House of Commons, dated 7 February 1837;—*for*,

COPIES of all MINUTES, REPORTS and CORRESPONDENCE, respecting the Offices of KING'S REMEMBRANCER and LORD TREASURER'S REMEMBRANCER in *Scotland*, since 22 May 1835:—also,

COPIES of all CORRESPONDENCE between the TREASURY and the LORD TREASURER'S REMEMBRANCER, respecting the performance of his DUTIES.

KING'S REMEMBRANCER.

COPY of TREASURY MINUTE of 22 May 1835.

MY Lords desire that the King's Remembrancer of the Exchequer of Scotland may be desired to transmit to my Lords a return of his establishment, showing the names, salaries and services of the several persons employed thereon, the duties on which they are severally and respectively employed, and the regulations, if any, which govern their attendance at the office.

Sir, Exchequer Chambers, Edinburgh, 10 June 1835.

I RECEIVED your letter of the 26th ultimo, acquainting me that the Lords Commissioners of His Majesty's Treasury were desirous that I should prepare and transmit to them a return of the establishment of the office of King's Remembrancer in Scotland, showing the names, salaries and services of the several persons employed therein, the duties in which they are severally and respectively employed, and the regulations, if any, which govern their attendance at the office.

In compliance with their Lordships' directions I have prepared and herewith transmit the said return accordingly; and in doing so I feel it a duty to the officers under me to state that all of them, before entering this department, were bred to business either in the offices of writers to the signet or of law accomptants, and which employments they relinquished on their appointments here, and I can say with great truth that there is not in any branch of the public service a class of more attentive and deserving officers.

I am, &c.

The Secretary of the Treasury, London. (signed) *Henry Jardine*, K. R.

RETURN of the Establishment of the Office of the KING'S REMEMBRANCER of *Scotland*, showing the Names, Salaries and Services of the several Persons employed therein, the Duties in which they are severally employed, and the Regulations which govern their Attendance at the Office.

NAME.	SALARY.	Period of Service.
	£.	
Sir Henry Jardine, King's Remembrancer - - - -	1,700	42 years.
Adam Longmore, chief clerk - - - - - -	600	35 —
Thomas Kyd, second clerk - - - - - -	400	26 —
Charles Kirkwood, third clerk - - - - - -	300	14 —
Adam Chalmers Longmore, fourth clerk - - - -	200	9 —
David Crichton Briggs, fifth clerk - - - - -	100	6 —

By Treasury warrant, dated 2d August 1820, there was an allowance of 150*l.* per annum for extra clerks, who are not now employed, and hence this sum is saved to the public.

The duties of the office of King's Remembrancer fall to be classed under two heads; viz. the Judicial Department and the Treasury Department.

I. Judicial Department.

The business of the Law department of the Court of Exchequer, connected with the office of the King's Remembrancer, may be enumerated under the following heads ; viz.

1. Proceedings for recovery of debts to the Crown, and other claims, being informations on debt, intrusion, writs of *scire facias*, extent, *capias ad computandum*, &c.

2. Information for recovery of all penalties imposed by Acts of Parliament (unless where the jurisdiction of the court is specially excluded), more particularly for recovery of penalties imposed for securing the various branches of the public revenue.

3. Information of seizure for condemnation of goods seized as forfeited for frauds and breaches of the revenue laws.

4. Equity proceedings, being English bills for and against the Crown, for matters connected with the revenue ; motions under special Acts of Parliament for recovery of legacy duty, &c.; proceedings under the statute connected with the common good and revenues of the royal burghs, &c. &c.

5. All suits at law for enforcing claims against the Crown, or connected with the revenue or King's property, and for recovery of damages against officers of the revenue who may have acted illegally in matters connected with the King or his revenue, being a part of the jurisdiction of the office of Pleas in the Exchequer in England.

6. Proceedings by writ of *certiorari* for reviewing the judgments of justices of the peace and inferior courts in matters connected with the King's interest or revenue.

7. Summary proceedings for enforcing, by process of contempt or otherwise, performance by revenue commissioners, officers and others, of their duties to the King and subject, in matters connected with the King's property and revenue.

8. The Remembrancer attends the court, keeps the minutes of the proceedings, signs judgments, taxes bills of costs, and makes report in matters of account or practice, or other matters referred to him.

II. Treasury Department.

In the Treasury department of the King's Remembrancer's office are kept the following records:

1. Of all signatures for new investitures of lands taken out from the Crown by its vassals.

2. Of presentations by the Crown of ministers to parochial and other livings in gift of the Crown in Scotland.

3. Of all warrants granted by the King or the Treasury, authorizing the Remembrancer or Auditor to make payments to individuals or for public purposes.

4. Of the commissions to judges, sheriffs, professors, and all others who have salaries, either on the judicial or other establishment of Scotland.

5. Of the quarterly lists of sums paid to each of the above-mentioned officers.

6. Of the quarterly lists of pensions paid on the Scotch civil list.

7. Of half yearly sums issued to ministers of parishes and Government churches in Scotland, under the statutes 50 Geo. 3, c. 84, 5 Geo. 4, c. 72, and 5 Geo. 4, c. 90.

8. Of the certificates of residence of sheriffs depute and substitute, in terms of the Royal warrant of date 25th March 1811, and reports the defaulters to the Treasury.

9. Of all appeals against charges of assessed taxes decided by the barons.

10. The Remembrancer checks and countersigns all precepts or orders issued on the Royal Bank by the auditor for paying salaries, pensions, &c.

11. The Remembrancer, by directions of the Treasury, makes up for Parliament estimates of the sums necessary for carrying on the public business in Scotland.

12. The Remembrancer prepares such statements as are required by either House of Parliament, by the Secretary of State, Treasury, Board of Woods, &c.

13. The Remembrancer calls for and uplifts the half-yearly interest on sums advanced to the Commissioners of Northern Lights under the statute 54 Geo. 3, c. 136, and remits the same to the Treasury.

14. The Remembrancer receives half yearly, and remits to the Treasury, the interest and sinking fund on the debt of 265,000*l.*, due by the city of Edinburgh for money advanced by Government on the Leith Docks.

15. The Remembrancer reports on all applications remitted to him by the Boards of Treasury and Woods, and prepares commissions, warrants, &c., by direction of these Boards.

16. He is also in frequent communication with the Commissioners of Woods, &c. on matters connected with the land revenues of Scotland.

17. The Remembrancer now performs the duties of King's Almoner, whereby the salary of 120*l.* per annum of that office, lately abolished, is saved to the public.

18. The Remembrancer takes charge, under the Commissioners of Woods, of estates falling to the Crown by *ultimus hæres* and bastardy, and makes reports to that Board on all applications made by parties for gifts of these estates.

19. The Remembrancer receives and lodges in bank the deductions authorized to be taken from all estates of *ultimus hæres* and bastardy gifted by the Crown, and pays out the same in charitable donations, or otherwise, as he is instructed.

Division of Duties.

Where the duties of a department are so various, it will be obvious that the duties of each individual in it cannot be easily particularized; they may, however, be generally stated as follows:

Remembrancer.—This officer attends as Remembrancer in the Court of Exchequer during all its sittings, signs all the orders and takes the recognizances; prepares all revises and signs all reports to the Treasury, Commissioners of Woods, &c.; signs warrants on the Royal Bank for the issue of money, and superintends the business of the department generally.

Chief Clerk.—The Chief Clerk prepares, for the approval of the Remembrancer, reports, letters, warrants, &c., on matters remitted by the Treasury or other public departments, and takes a general charge under the Remembrancer of the whole business of the department, and officiates for him when he is absent from sickness or other necessary causes.

The Second Clerk is the cashier of the department, and receives and keeps accounts of public monies in bank in name of the King's Remembrancer, and makes payments therefrom, when authority is given for so doing. He also pays the donations from the Casual Charity Fund, and the quarterly allowances to the persons on the list of His Majesty's charities and bounties.

The Third, Fourth and Fifth Clerks.—The three junior clerks have no particular departments; they are all employed by the directions of the Remembrancer and Chief Clerk in extending and engrossing reports, warrants, letters, commissions, keeping records, &c., which fully occupies their time.

Attendance.

The attendance of these officers is from 9 or 10 o'clock to 4; and whenever the public business requires it, attendance is also given for some hours in the evening. An attendance book is kept in compliance with a Treasury order, in which is recorded the arrivals at, and the departures from, the office each day.

King's Remembrancer's Office,
Exchequer Chambers, Edinburgh,
10 June 1835.

Henry Jardine, K. R.

Copy of TREASURY MINUTE of 19th June 1835.

Read letter from the King's Remembrancer in Scotland, dated 10th instant, transmitting, in compliance with directions in the letter from this Board of 26th ultimo, a return of the establishment of his office.

Write to the King's Remembrancer in Scotland, desiring him to transmit to this Board a statement of the number of proceedings taken by the King's Remembrancer, under each of the eight heads into which he has divided the business of the Judicial department, during each of the last five years.

Also a statement of the number of days on which the Court of Exchequer in Edinburgh has sat in each of the last five years.

Also the amount of business executed during each of the last five years, under each of the 19 heads relating to the Treasury department, stating the number of folios of a certain number of words in those cases in which the business consisted in keeping records.

My Lords also desire to be informed whether any of the persons on this establishment transact, or are engaged in, any business other than the business of the office during any part of the official hours. My Lords desire also that the attendance-book may be transmitted by post to their Lordships for inspection, and to be immediately returned.

My Lords further desire that a return may be made of the total amount of fees received by the King's Remembrancer in each of the last five years, specifying the sources from whence derived, and the way in which they have been disposed of.

Sir, Exchequer Chambers, Edinburgh, 27 June 1835.

I received your letter of the 23d instant, in which, with reference to mine of the 10th, enclosing a return of the establishment of this office, you acquaint me that my Lords are desirous that I will transmit to the Board certain statements

relative to the proceedings in the Judicial and Treasury departments of this office during the last five years.

I beg to acquaint you, for their Lordships' information, that these statements will require a very considerable time to make up, but they will be prepared with as little delay as possible.

Their Lordships also desire that the attendance-book of the office may be transmitted for their inspection, and to be immediately returned.

The attendance-books commenced on 1st July 1831, in compliance with a Minute of the Treasury of 21st June 1831, and an order of the Barons following thereon.

No. 1, begins at 1st July 1831 and ends at 4th December 1834.

No. 2, begins at 5th December 1834 and is continued to this date.

Both these books, in the exact state they were kept from day to day, are now transmitted to your address to be laid before their Lordships.

I am, &c.

(signed) *Henry Jardine*, K. R.

To the Secretary of the Treasury.

Copy of TREASURY MINUTE, dated 7 July 1835, on the foregoing Letter.

Return the books to the King's Remembrancer of the Exchequer of Scotland, and state that my Lords perceive the gentlemen in that office invariably sign in the same order of succession, without reference to the time of their arrival at the office, and that as my Lords conceive it to be a better course that the signatures should be attached according to the order of their arrival at the office, my Lords desire that course may be pursued in future.

Copy of TREASURY MINUTE, dated 4 August 1835.

My Lords read their Minute of the 19th June, and the letter from the King's Remembrancer in Scotland of 27th June.

Write to the King's Remembrancer, and desire to know what steps have been taken to furnish the returns called for in the letter of this Board of the 23d June, and at what period they will be ready to be submitted for the consideration of my Lords.

The King's Remembrancer presents compliments to Mr. Stewart, and in reply to his letter of the 7th instant, desiring to be informed what steps have been taken to furnish the returns called for by the Board's letter of 23d June last, and at what period they will be ready to be submitted for the consideration of their Lordships, begs to state, that the searches necessary to the preparation of these returns are now completed, and that the returns will be prepared and transmitted in the ensuing week.

Exchequer Chambers, Edinburgh,
13 August 1835.

Sir, Exchequer Chambers, 20 August 1835.

With reference to your letter of 23d June, acquainting me that having laid before the Lords Commissioners of His Majesty's Treasury my letter of the 10th of that month, enclosing a return of the establishment of the King's Remembrancer's Office, you were directed by their Lordships to desire that I would transmit

transmit the statements therein mentioned for the last five years; and also with reference to my letter of the 27th of June, in which I acquainted you that the preparation of these statements would require a very considerable time, I have now to acquaint you, that, in compliance with their Lordships' directions, I have prepared and herewith transmit the following statements:

1. Statement of the number of proceedings taken during each of the last five years, under each of the eight heads into which the business of the judicial department is divided in the return of 10th June, including the number of days in which the court sat in each of these years.

2. Statement of the amount of business executed during each of the last five years, under each of the 19 heads of the return of 10th June relating to the Treasury department, stating the number of folios of a certain number of words in those cases in which the business consisted in keeping records.

3. Statement of the total amount of fees received in this department in each of the last five years, specifying the sources from whence derived, and the way in which they have been disposed of.

The attendance-books were transmitted to you with my letter of 27th June, and have since been returned.

In answer to the query to that effect, I have to state that none of the officers of this department are engaged in any business other than the business of the office during official hours.

I have, &c.

(signed) *Henry Jardine*, K. R.

The Secretary of the Treasury.

I.—STATEMENT of the JUDICIAL PROCEEDINGS had in the COURT OF EXCHEQUER, *Scotland*, during the Five Years 1830, 1831, 1832, 1833 and 1834, which Proceedings are more or less connected with the Office of King's Remembrancer.

	1830.	1831.	1832.	1833.	1834.
I.—Proceedings for recovery of debts to the King and other claims, being informations in debt, of intrusion, writs of scire facias, extent, diem clausit extremum, &c.:					
Cases in which the only court proceeding was the writ of subpœna -	34	16	38	13	6
Cases in which there were further court proceedings - - - -	40	29	38	13	48
II.—Informations for recovery of all penalties imposed by statutes, particularly those imposed for securing the various branches of the revenue:					
Cases in which the only court proceeding was the writ of subpœna -	155	161	171	143	123
Cases in which there were further court proceedings - - - -	50	67	47	39	32
III.—Informations of seizure for condemnation of goods forfeited for frauds and breaches of the revenue laws - - - - - - - -	15	19	9	6	6
IV.—Equity proceedings, being English bills for and against the King, for matters connected with the revenue, motions under special Acts of Parliament for recovery of legacy duty, proceedings under the statute, connected with the common good and revenues of the Royal burghs:					
Cases in which the only proceeding was the notice of motion - -	5	20	10	14	35
Cases in which there were proceedings in court - - - - -	58	49	30	36	52
V.—Suits at law for enforcing claims against the King, or connected with the revenue or King's property, and for recovery of damages against officers of the revenue who may have acted illegally in matters connected with the King or his revenue, being a part of the jurisdiction of the Office of Pleas in the Exchequer in England - - - -	–	–	1	3	1
VI.—Proceedings by writs of certiorari for reviewing the judgments of justices of the peace and inferior courts in matters connected with the King's interest or revenue - - - - - - - - - - -	–	–	3	3	7
VII.—Summary proceedings for enforcing, by process of contempt or otherwise, performance by revenue commissioners, officers and others, of the duties to the King and subject in matters connected with the King's property and revenue - - - - - - - - -	–	–	–	1	1
VIII.—Number of minutes and judgments, bills of costs taxed, and reports in matters of account or practice by the Remembrancer - - - -	238	186	197	184	177
IX.—Number of those days on which the court sat, in which court business connected with the foregoing matters is minuted as having occurred -	23	23	28	24	22

I.—STATEMENT of the Amount of Business executed in the Office of the KING'S REMEMBRANCER, *Scotland*, during each of the last five Years, under each of the 19 Heads of the Return of 10th June 1835, relating to the Treasury Department; stating the Number of Folios of a certain Number of Words in those Cases in which the Business consisted in keeping Records.

RECORDS.

1. Of all Signatures for new Investitures of Lands taken out from the Crown by its Vassals.

The interest of the Crown in lands of which it is superior, and from which there is generally paid by the vassals an annual feu duty or some other casualty, requires that an exact record should be kept in Exchequer of all charters granted by the Crown to its vassals. For this purpose, therefore, when a signature for a new charter has been revised and passed by the Baron, before it is delivered the vassal or his agent is required to lodge an exact copy of each signature, which is prepared by the agent of the grantee, and compared in the King's Remembrancer's Office with the original, after which a certificate is put upon the principal signature by the Remembrancer that it has been entered in the record of signatures kept in the Remembrancer's Office. These copies are then bound up in volumes and particular indices made by the Remembrancer's clerks, which show the volume in which each signature is entered, the term in which it is passed, the name of the grantee, the lands and counties wherein situated, and the composition paid to the Crown, so as to afford the most ready access to any signature when reference is deemed necessary either by the officers of the Crown or the private parties.

The following signatures were passed by the Barons; viz.

In 1830	-	-	-	187,	consisting of	1,404	folios or sheets,	of	2	pages	each,	averaging about 250 words per sheet.
1831	-	-	-	71	-	868	-	-	-	ditto	-	
1832	-	-	-	76	-	718	-	-	-	ditto	-	
1833	-	-	-	60	-	893	-	-	-	ditto	-	
1834	-	-	-	49	-	511	-	-	-	ditto	-	

2. Of Presentations by the Crown to Ministers to Parochial and other Livings in the Gift of the Crown in Scotland.

Upon receiving a presentation from the office of the Secretary of State, the Remembrancer enters into a book or record kept for the purpose, the name of the presentee, the church or parish to which appointed, the presbytery wherein situated, the date of the presentation, and the date of receiving the same from the Secretary of State's Office. Before giving out the presentation, the entry of it in the record is marked on the back of it, and a receipt taken in the book or record from the person to whom it is delivered.

In 1830	-	-	-	18	presentations were received and given out.
1831	-	-	-	4	
1832	-	-	-	11	
1833	-	-	-	8	
1834	-	-	-	11	

3. Of all Warrants granted by the King or the Treasury authorizing the Remembrancer or Auditor to make Payments to Individuals, or for Public Purposes.

Previous to November 1832, when the statute 2 Will. 4, c. 54, transferring the duties of the Barons, as Lords of the Treasury in Scotland, to the Board of Treasury in England, was first acted upon, the warrants granted by the King or the Treasury to make payments to individuals, or for public purposes, were addressed to the Barons and entered in the records of the King's Remembrancer's Office.

The number entered in 1830 was	19,	and consisted of		21	folios or pages of 260 words.
1831	-	5	-	5	
1832	-	2	-	2	
1833	-	12	warrants addressed to the Remembrancer or Auditor,	4	
1834	-	27		15	

4. Of Commissions to Judges, Sheriffs, Professors, and all others who have Salaries either on the Judicial or other Establishments of Scotland.

The commissions to judges, sheriffs, professors, and others having salaries upon the establishment entered in the record are as follows:

	No. of Commissions.	Folios or Pages of 260 Words.
In 1830 - - - -	22	38
1831 - - - -	30	40
1832 - - - -	9	18
1833 - - - -	27	48
1834 - - - -	12	19

5. Of

5. Of Quarterly Lists of Sums paid to Judges, Sheriffs, Professors, and all others who have Salaries on the Judicial and other Establishments.

The commencement of the entry of these lists in the King's Remembrancer's Office was for the quarter to 30th June 1833. The record into which the lists are entered is of large royal paper, and contains 40 lines in the page, with a money column.

The number of pages engrossed are as follows;

In 1833, 37 pages; in 1834, 56 pages.

6. Of Quarterly Lists of Pensions paid on the Scotch Civil List.

These lists commenced to be entered in the King's Remembrancer's Office for the quarter to 30th June 1833. The record is of the same size and paper as that of the Judicial establishment, and contains the same number of lines, with a money column.

The number of pages engrossed are as follows:

In 1833, 30 pages; in 1834, 37 pages.

7. Of Half-yearly Sums issued to Ministers of Parishes and Government Churches in Scotland under the Statutes 50 Geo. 3, c. 84, 5 Geo. 4, c. 72, and 5 Geo. 4, c. 90.

These lists were first entered in the King's Remembrancer's Office for the half year to 29th September 1833. The record is of the same size as the two last-mentioned records, and has a money column. The number of pages entered is as follows:

In 1833, 7 pages; in 1834, 15 pages.

8. Of the Certificates of Residence of Sheriffs Depute and Substitute, in terms of the Royal Sign Manual of 25th March 1811, and Reports of the Defaulters to the Treasury.

When certificates and declarations of residence of the sheriffs depute and substitute are delivered into the King's Remembrancer's Office, they are examined to see that they are in terms of the Royal Sign Manual of 25th March 1811, and if so, are thereafter entered into a record kept for that purpose, showing the name, district and period of the residence of the deputes and substitutes within their districts. The Remembrancer, soon after the expiry of the time allowed for giving in the certificates, formerly reported to the Barons, and now to the Treasury, such of the sheriffs substitute as neglected to comply with the provisions of the warrant.

The entries in the record are as follows:

In 1830	2	folios, or sheets of two pages.
1831	2	
1832	2	
1833	1	
1834	2	

9. Of all Appeals against Charges of Assessed Taxes decided by the Barons.

When appeals are decided by the Barons, they are, along with the order or determination, entered in a record kept in the Remembrancer's Office for that purpose, and are afterwards sent to the Comptroller of Stamps and Taxes. The following entries were made:

In 1830	64 appeals	84	pages of about 260 words.
1831	102 —	138	
1832	112 —	176	
1833	80 —	126	
1834	49 —	69	

10. The Remembrancer checks and countersigns all Precepts or Orders issued on the Royal Bank by the Auditor for paying Salaries, Pensions, &c.

This duty commenced with the quarter to 30th June 1833, and the number of orders checked and signed was,

In 1833	2,122
1834	2,960

11. The Remembrancer, by directions of the Treasury, makes up for Parliament Estimates of the Sums necessary for carrying on the Public Business in Scotland.

Under this head the Remembrancer has to correspond with the Crown agent, the agent for the officers of state, and the agent for tithes in the Court of Session, in order to obtain the necessary information to enable him to make up the annual estimates so far as regards their respective departments. When materials are collected, a draft of the estimate is prepared and extended in duplicate; and after being entered in the proper record, is transmitted to the Treasury.

12. The Remembrancer prepares such Statements as are required by either House of Parliament, by the Secretary of State, the Treasury and Board of Woods.

The preparation of these statements or returns is frequently attended with much research and trouble, and they require to be copied four times, first in draft, then in duplicate, and they are afterwards engrossed in a record kept in this department.

The number prepared in the office of the King's Remembrancer is as follows:

	No.	Pages of Record of Imperial Paper.	Total.
In 1830 - - - -	13	24 × 4 =	96
And there were prepared by other officers in Exchequer two returns, which were entered in the record by the clerks in the King's Remembrancer's Office, consisting of - - - -	70	- -	70
In 1831 - - - -	10	99 × 4 =	396
1832 - - - -	8	16 × 4 =	64
1833 - - - -	21	146 × 4 =	584
And in 1833 there were three returns prepared by other officers, which were entered in the record by the clerks in the King's Remembrancer's Office, consisting of - - - -	29	- -	29
In 1834 - - - -	6	40 × 4 =	160

13. The Remembrancer calls for and uplifts the half-yearly Interest on the Sums advanced to the Commissioners of Northern Lighthouses, under the statute 54 Geo. 3, c. 136, and remits the same to the Treasury.

When these sums become due, the Remembrancer applies by letter to the agent of the Commissioners, and when he receives the money he grants a receipt for it, and buys a bill on London for the amount, and remits it to the Treasury.

14. The Remembrancer receives half-yearly, and remits to the Treasury the Interest and Sinking Fund of the Debt of 265,000*l.* due by the City of Edinburgh for Money advanced by Government on the Leith Docks.

The management of the business was committed to the Remembrancer in November 1833, since which time he has adjusted with the Crown counsel the new security bonds taken from the magistrates of Edinburgh, and corresponded with them and the Treasury as to the general interest of the Crown in these docks. The payment of interest on this debt has for many years been considerably in arrear, and the Remembrancer has taken much trouble to obtain a more regular settlement. When he receives a payment to account, he makes up a statement showing the operation of it on the sinking fund; copies of which are transmitted to the Treasury and to the magistrates, and entered in a record. The correspondence entered in the letter-books consists of 137 folio pages of about 200 words each.

15. The Remembrancer reports on all Applications remitted to him by the Boards of Treasury and Woods, and prepares Commissions, Warrants, &c. by directions of the Boards.

Previous to reporting on applications remitted it is in many cases necessary to collect information from various sources to enable the Remembrancer to do so. The following reports and letters were prepared by the Remembrancer or his clerks on remits or letters from the Treasury, and were entered in a record kept for the purpose, along with the relative applications, &c. from the parties, and letters from the Treasury and Woods:

	Number of Reports and Letters.	Number of Pages of about 200 Words each.
In 1830 - - - -	97	324
1831 - - - -	113	496
1832 - - - -	133	508
1833 - - - -	251	633
1834 - - - -	101	449

Note.—This statement, so far as it applies to the reports, gives only one third of the extent of writing, as, after the materials have been obtained, the report is prepared in draft, copied out and entered in the record.

The following commissions, warrants and orders were prepared by the Remembrancer or his clerks and entered in the proper records. The total number of pages is shown in the outer column:

	Commissions and Warrants by the King or Treasury.	Orders by the Barons, including Bursaries.	Pages of about 200 Words.	Total.
In 1830 - - - -	12	665	460 × 2 =	920
1831 - - - -	5	634	403 × 2 =	806
1832 - - - -	2	788	390 × 2 =	780
1833 - - - -	8	273	113 × 2 =	226
1834 - - - -	10	2	20 × 2 =	40

And in the course of these five years there were other writings connected with this branch of the business, not actually warrants, entered in the records, amounting to about 193 pages of words.

A minute-book was also kept of the procedure had in the various applications to the Barons. It was first written out in scroll and afterwards engrossed, thus,

	Pages of Foolscap of about 180 Words.	Total.
In 1830 - - - - -	750 × 2 =	1,500
1831 - - - - -	717 × 2 =	1,434
1832 - - - - -	669 × 2 =	1,338
1833 - - - - -	120 × 2 =	240
1834 - - - - -	21 × 2 =	42

And

And since the receipt of the letter from Mr. Stewart of the Treasury to the Remembrancer of 10th November 1832, before referred to, a minute-book has been kept of the proceedings on all letters and references from the Boards of Treasury and Woods. It is also written out in scroll and afterwards engrossed:

From December 1832 to December 1833 - -	239 × 2 = 478
Year 1834 - - - - - - - -	93 × 2 = 186

16. He is also in frequent Communication with the Commissioners of Woods, &c. on matters connected with the Land Revenues of Scotland.

In February 1833, shortly after the transference of the management of the hereditary revenues to the Commissioners of Woods, a correspondence commenced with that Board on the subject of these revenues.

In the year 1833, 21 reports were made by the Remembrancer to the Commissioners of Woods, on references from that Board. The entries of these reports, and relative proceedings in the record, consisted of 92 pages, of about 260 words.

In 1834 the letters or reports were 23, which, with the proceedings, consisted of 75 pages, of the same number of words; but the reports were written three times: in draft, copied fair, and entered in the record.

17. The Remembrancer now performs the Duty of King's Almoner, whereby the Salary of 120 *l.* per annum is saved to the Public.

In this capacity the Remembrancer receives yearly the sum of 2,000 *l.*, standing on the Civil Establishment List "for His Majesty's Charities and Bounties," which he distributes quarterly among about 270 indigent and necessitous persons, keeping particular accounts of his intromissions. He also annually, on the King's birth-day, distributes alms to the beedsmen or bluegowns.

18. The Remembrancer takes charge, under the Commissioners of Woods, of Estates fallen to the Crown by Ultimus Hæres and Bastardy, and reports to that Board on all Applications made by Parties for Gifts of these Estates.

In the years 1830, 1831 and 1832, the management of these estates was vested in the Barons. When an application was made for a gift of an estate, it was advertised, and 12 months allowed for other parties appearing to compete for a gift. When the pleadings were closed, the Remembrancer or his clerks prepared a report upon the whole proceedings, which was submitted to the Barons, who, on considering the same, gifted the estate. The warrant gifting it was prepared in the Remembrancer's Office, where also each donee granted bond (also prepared by the clerks) to relieve the Crown of all claims, and to account for his intromissions under the gift. In many instances the funds were brought into court by the Remembrancer, who divided them, under the Baron's order, among the donees; but as the papers connected with the proceedings for these three years are in the hands of the Auditor, no particular statement of the business done, which was considerable, can be given.

From December 1832 the Remembrancer continued to manage this business, under the directions of the Treasury, until the 10th January 1834. During that time the number of cases reported upon was 17, consisting of 74 pages, of about 200 words. During that period also, the warrants of gift and bonds were drawn and extended in his office.

In January 1834 the management of this branch of the business was transferred to the Crown agent; and in March 1835 it was again committed by the Treasury to the Remembrancer, under the superintendence of the Board of Woods. Since the transfer to the Remembrancer, the documents prepared, which consist of reports, warrants and bonds, first made in draft, then copied fair, and afterwards entered in the records, amount as follows:

	Pages of about 250 words.
Reports - - - - - - - -	82 × 3 = 246.
Warrants or gifts - - - - -	36 × 3 = 108.
Bonds - - - - - - - -	11 × 3 = 33

The letter-book in which the correspondence with the Commissioners of Woods is entered consists of 76 pages, of about 260 words. These letters are for the most part also drafted, copied fair and entered.

And the letter-book of general correspondence with agents of applicants and donees consists of 28 pages, of about 150 words. Besides which there is kept a procedure-book, in which every step in each case is entered as it occurs.

19. The Remembrancer receives and keeps in Bank the Deductions authorized to be taken from all Estates of Ultimus Hæres and Bastardy gifted by the Crown, and pays out the same in Charitable Donations or otherwise, as he is authorized.

The Remembrancer has, during the five years in question, received from donees of the Crown in bastardy estates, and paid over in casual charity, as directed by the Barons and the Lords of the Treasury, to poor and necessitous persons, in small sums from 1 *l.* to 10 *l.*, about 5,100 *l.*

Remark.—It is to be observed, that the statements above given do not by any means embrace the whole duties of the department of the King's Remembrancer, many of which being of so general a description as not to admit of their being noticed under particular heads.

III.—STATEMENT of the Total Amount of FEES in the Department of the KING'S REMEMBRANCER, *Scotland*, in each of the last five Years; specifying the Sources from whence derived, and the way in which they have been disposed of.

	£.	s.	d.
Anno 1830:			
1. Assessed taxes and militia	4,308	14	–
2. Connected with the sheriffs and stewards	194	15	6
3. Passing of signatures for new investitures of lands	340	–	–
4. Entering commissions and warrants by the King, the Treasury and Barons	131	13	9⅘
5. Compensation to commissaries and others	119	16	4½
6. Bastardies and ultimus hæres	16	14	2
7. Legitimations	29	6	–
8. Burgh æques fitted	116	17	6⅘
9. Entering bursaries	4	–	–
10. Connected with the Northern lighthouses	30	16	8
11. Ditto - with the Scotch regalia	3	14	6
12. Ditto - with Highland roads and bridges	8	3	4
13. Ditto - with the passing of the accounts of the Chamberlain of Galloway and Duncow	4	15	–
14. Establishment of the office of deputy keepers of the Records of Scotland	48	16	–
15. Deficiency for payment of beedmen	9	6	–
16. Sale of Old Mint buildings	22	4	–
17. Connected with payment of bills for mineralogical survey of Scotland	8	12	–
18. Regulation of the office of keeper of the register of hornings	26	2	8
19. Qualification of directors of the Equivalent Company	3	13	4
20. Taking the security of the receiver-general of assessed taxes	52	2	–
21. Bills for hornings against feuars and vassals in arrear to the Crown	–	4	3
22. Matters connected with tithes	20	7	–
23. Jury-court fund	2	5	–
24. Connected with the grant for repairs on St. Giles's cathedral	10	5	6
25. Judicial proceedings	95	5	4
26. Interest arising on sums of fees deposited in the bank	60	–	6
Total, Anno 1830 £.	5,668	10	5⅝
Anno 1831:			
1. Assessed taxes and militia	3,935	13	–
2. Sheriffs and stewards	31	10	–
3. Passing signatures on new investitures of lands	261	4	8
4. Entering commissions and warrants by the King, the Treasury and the Barons	100	10	11
5. Compensations to commissaries and others	71	19	6
6. Bastardies and ultimus hæres	61	6	8
7. Legitimations	14	13	–
8. Burgh æques fitted	33	6	1½
9. Entering bursaries	2	–	–
10. Connected with the Scotch regalia	5	19	6
11. Ditto - with Highland roads and bridges	8	3	4
12. Ditto - with passing the accounts of the Chamberlain of Ross	3	5	–
13. Copies of minutes of court	–	10	–
14. Poundage of 2 *d.* per pound on a sum deposited with Remembrancer by an order of court	–	17	6
15. On issue of sum for payment of the expenses incurred under Scotch University Commission	17	4	–
16. Taking surety bond of the Crown agent	3	15	2
17. Connected with grant for fitting-up St. Giles's cathedral	24	7	–
18. Matters connected with tithes	19	19	–
19. On judicial proceedings	166	5	4
20. Interest arising on sums of fees deposited in bank	76	15	6
Total, Anno 1831 £.	4,839	5	2⅙
Anno 1832:			
1. Assessed taxes	4,035	12	–
2. Sheriffs and stewards	227	8	2
3. Signatures	182	18	10
4. Entering commissions and warrants	80	12	–⅘
5. Compensations to commissaries and others	136	16	6
6. Bastardies and ultimus hæres	125	6	–
7. Legitimations	34	16	–
8. Burgh æques fitted	88	11	–⅒
9. Entering bursaries	1	–	–
10. Scotch regalia	5	3	–
11. Highland roads and bridges	8	3	4
12. Mineralogical survey of Scotland	7	18	–
13. Accounts of procurator for the Church of Scotland	2	–	–
14. Bills for hornings against vassals and feuars of the Crown	–	4	10
15. Application by circuit clerks of justiciary for an increase of salary	8	2	–
16. Ditto - by household trumpeters for new liveries	5	15	–
17. Qualification of directors of Equivalent Company	3	13	4

	£.	s.	d.
Anno 1832—*continued.*			
18. Application by a surveyor of to recall an order of the Barons, stopping his salary	2	10	–
19. Applications by two several individuals to examine papers connected with the forfeited estates	6	–	–
20. Connected with grant for repairs of the exterior walls of St. Giles's cathedral	8	17	6
21. Matters connected with tithes	26	–	8
22. On judicial business	233	18	8
23. Interest arising on sums of fees in bank	34	14	–
Total, Anno 1832 £.	5,266	–	11 2/
Anno 1833:			
1. Signatures	275	10	–
2. Entering commissions and warrants	102	1	5 4/
3. Bastardies and ultimus hæres	265	14	–
4. Legitimations	55	12	–
5. Burgh æques fitted	64	15	– 10/
6. Application of novodamus or new grant of lands	11	9	–
7. Appointment of collector of the rents of the Lordship of Fife and Strathearn	26	4	4
8. On appointment of the solicitor of tithes	7	17	2
9. Application for a gift of tutory	2	15	–
10. On judicial business	141	7	4
11. Interest arising on sum of fees in bank	40	13	7
Total, Anno 1833 £.	993	18	11 2/
Anno 1834:			
1. Signatures	93	3	8
2. Bastardies and ultimus hæres	30	14	–
3. Legitimations	27	5	–
4 Entering commissions and warrants	3	15	–
5. Qualification of director of Equivalent Company	3	13	4
6. Bills for horning against vassals and feuars of the Crown	–	2	5
7. Judicial business	136	7	–
8. Interest on sums on fees in bank	3	9	9
Total, Anno 1834 £.	298	10	2

ABSTRACT.

	£.	s.	d.
Total Amount of Fees, Anno 1830	5,668	10	5 2/
Ditto 1831	4,839	5	2 6/
Ditto 1832	5,266	–	11 2/
Ditto 1833	993	18	11 2/.
Ditto 1834	298	10	2

These fees were disposed of quarterly in payment of the salaries of the King's Remembrancer and his clerks, and superannuation allowance to the late chief clerk, who died in 1833; and the surplus was paid over to the Receiver-general of Scotland, and accounted for by him with other public monies.

The reduction of the amount of the fees for the last two years arose from the circumstance of the Treasury having, at the commencement of the first of these two years, directed that no further fees should be charged against the public, which charge was discontinued accordingly.

King's Remembrancer's Office,
Exchequer Chambers, Edinburgh,
20 August 1835.

My dear Sir, Downing-street, 11 September 1835.

By a letter of this day's date I have communicated to you the desire of Lord Melbourne, that you will have the goodness to undertake the consideration of the Leith Harbour and Docks. For this purpose you will have occasion to visit Edinburgh, and it has occurred to Lord Melbourne and myself, that this may afford to you a most favourable opportunity for advancing the public service in another important department.

Your experience at the Admiralty and your knowledge of the results, both as connected with the dispatch of business and the reduction of expense, which have followed the consolidation of offices, appear to Lord Melbourne to qualify you in

a peculiar degree for the duty which the Government are extremely desirous that you may be induced to undertake on their behalf. Mr. Steuart, a member of the Board of Treasury, will shortly proceed to Edinburgh, and will be associated with you in this inquiry, in which his knowledge of the subject and his abilities will enable him to render you the most valuable assistance.

The point to which it is desirable your attention should be called, is the union of the offices of King's Remembrancer and Lord Treasurer's Remembrancer. Returns explanatory both of the duties of these two offices, and of the manner in which those duties have been and may hereafter be performed, are in the Treasury, and will be placed in your hands, and we trust that your report may point out a way by which greater simplicity may be introduced into this branch of the public service, and a reduction may also be made in the expenditure.

You will consider yourselves authorized to examine the officers of the department, and to apply to the law officers of the Crown, or any other public servants, for assistance and counsel.

It will be necessary that your report should include observations on the mode in which the officers of the department have performed their duties, with a view of selecting those who have a fair claim of being continued in the consolidated office, as well as those who have a right to compensation for losses, which the new system must entail upon many.

I have, &c.

Right Hon H. Labouchere. *T. Spring Rice.*

Sir, London, 1 December 1835.

In compliance with the instructions contained in your letter of the 11th September, addressed to Mr. Labouchere, we have proceeded to inquire into the offices of King's Remembrancer and Lord Treasurer's Remembrancer, in the Court of Exchequer, in Scotland. We have personally examined the officers and clerks of these establishments, as to the extent of the duties performed in their respective departments, having before us for our information and guidance the return made by the King's Remembrancer to the Treasury on the 13th June and 24th August last, and similar returns made by the Lord Treasurer's Remembrancer in 1833 and 1834. We have also had occasion to examine the Auditor of the Exchequer, with a view to ascertain whether certain duties, now performed by the King's Remembrancer, might not be advantageously transferred to his department, and we now beg leave to lay before you the result of our inquiries.

The establishment of the King's Remembrancer consists of the following persons :

	£.		Period of Service.
Sir Henry Jardine, K. R. - - -	1,200	salary.	
	500	- - contingent allowance in lieu of fees.	
	1,700	- - - -	42 years.
Adam Longmore, chief clerk - -	600	- - - -	35 -
Thomas Kyd, second clerk - - -	400	- - - -	26 -
Charles Kirkwood, third clerk - -	300	- - - -	14 -
Adam Chalmers Longmore, fourth clerk	200	- - - -	9 -
David Crichton Briggs, fifth clerk - -	100	- - - -	6 -
£.	3,300		

The office of King's Remembrancer is held by patent. The clerks were formerly nominated by the Remembrancer, and held their offices during pleasure; the office of King's Remembrancer was regulated in 1820 by Treasury Minute, under 57 Geo. 3, c. 64, and since that period their appointments have been subject to the approval of the Barons of the Exchequer, and now rest with the Lords of the Treasury. The duties of the Remembrancer and chief clerk seem to have been almost entirely confined to the revisal of the business performed in the office, the whole of which appears to have been executed by the four junior clerks.

The nature of these duties is detailed in the returns made to the Treasury before alluded to, and in order to afford an accurate estimate of their extent, we have considered it expedient to report separately upon each of the heads into which these returns are divided.

Judicial Duties.

No part of the proceedings set forth in the return under this head forms any portion of duties performed by the clerks in the Remembrancer's Office. The personal attendance of the Remembrancer himself in the Court of Exchequer during its sittings appears to have been customary; he takes no part, however, in the proceedings of the court, and from the very short period occupied by these sittings this duty is almost nominal. The attornies of the court (an officer corresponding to the sworn clerks in the English Exchequer) execute the duties of which this return is composed; it is their special privilege to be retained for the pursuer or defendant in actions before the Exchequer Court, and the taxing their bills in defended cases (which are of very rare occurrence) is the only judicial business performed by the King's Remembrancer.

It was formerly the duty of the King's Remembrancer to keep the minute-book of this court, but of late years this duty has devolved upon the attornies, and there appears to be no reason why they should not continue to discharge it.

Treasury Department.

In the Treasury Department of the King's Remembrancer's Office are kept the following records:

1. Of all Signatures for new Investitures of Land taken out from the Crown by its Vassals.

1. This duty solely consists in comparing two deeds (an original and a copy) to ascertain that they are accurate transcripts the one of the other. The King's Remembrancer certifies upon the original that they have been so compared, and delivers it to the party obtaining the signature, retaining the copy as a record for deposit in the office. The whole of the business under this head does not occupy a clerk above three or four days in each term, and is not likely to increase.

2. Of Presentations by the Crown of Ministers to Parochial and other Livings in gift of the Crown in Scotland

2. This record occupies a single line, and there have only been 52 during the last five years.

3. Of all Warrants granted by the King or the Treasury authorizing the Remembrancer or Auditor to make payments to individuals, or for public purposes.

4. Of the Commissions to Judges, Sheriffs, Professors, and all others who have salaries either on the judicial or other establishment of Scotland.

5. Of the Quarterly Lists of sums paid to each of the above-mentioned officers.

6. Of the Quarterly Lists of Pensions paid on the Scotch Civil List.

7. Of Half-yearly Sums issued to Ministers of Parishes and Government Churches in Scotland under the statutes 50 Geo. 3, c. 84, 5 Geo. 4, c. 72, and 5 Geo. 4, c. 90.

3, 4, 5, 6, 7. The record of the different documents comprised under the heads 3, 4, 5, 6 and 7 of this return, is somewhat voluminous, and appears to be a most unnecessary proceeding; the duty consists in copying into a record-book all the warrants issued from the Treasury, and all commissions from the King, which pass through the King's Remembrancer's Office. It is alleged that these copies are kept for the security of the King's Remembrancer, whose duty it is to countersign all checks upon the bank drawn by the Auditor of the Exchequer for payments to individuals or for public services; but as the original warrant authorizing such payment is always produced along with the checks, no additional security is afforded to the King's Remembrancer from keeping copies of the warrants, &c. at length. Much additional and unnecessary labour is imposed in copying these documents, which are sometimes of great length. The practice is of recent introduction, and we are decidedly of opinion that it ought to be discontinued.

8. Of the Certificates of Residence of Sheriffs Depute and Substitute, in terms of the Royal Warrant, of date 25th March 1811, and reports the Defaulters to the Treasury.

8. This record occupies but a few pages, and does not require the attention of one clerk two days in a year.

9. Of all Appeals against charges of Assessed Taxes decided by the Barons.

9. The time and labour occupied by this record is very trifling, and likely to decrease by the repeal of the house duty.

10. The Remembrancer checks and countersigns all Precepts or Orders issued on the Royal Bank by the Auditor for paying Salaries, Pensions, &c.

10. This is a periodical duty and requires no explanation.

11. Remembrancer by directions of the Treasury, makes up for Parliament Estimates of the sums necessary for carrying on the Pubic Business in Scotland.	11. This duty consists in obtaining annually from the heads of the different departments in Scotland an estimate of the sums necessary to defray the expenses of their respective establishments, to be inserted in the estimate of the year.

This is principally furnished by the Auditor of the Exchequer, and, upon inquiry, it appears to us that it is expedient to transfer this duty entirely to that officer, who at present prepares the quarterly salary bills, and is the person best qualified, from his knowledge of the public accounts, to prepare the annual estimates.

12. The Remembrancer prepares such Statements as are required by either House of Parliament by the Secretary of State, Treasury, Boards of Woods, &c.	12. No accurate estimate can be formed of the amount of duty which may hereafter devolve upon this department in preparing Parliamentary Returns. The examinations instituted during the last three years into the general business of this office by the Treasury, have caused considerable additional labour, but there appears to be no ground for maintaining an extra establishment for this branch of the duties of the office.
13. The Remembrancer calls for and uplifts the Half-yearly Interest on Sums advanced to the Commissioners of Northern Lights, under the Statute 54 Geo. 3, c. 136, and remits the same to the Treasury.	13. This duty consists in twice a year sending a clerk to receive payments of the interest from the Commissioners of Northern Lights, and may occupy an hour on each occasion.
14. The Remembrancer receives Half-yearly, and remits to the Treasury the Interest and Sinking Fund on the Debt of 265,000 *l.* due by the City of Edinburgh for Money advanced by Government on the Leith Docks.	14. The preceding exposition also applies to this head.
15. The Remembrancer reports on all applications remitted to him by the Boards of Treasury and Woods, and prepares Commissions, Warrants, &c. by directions of these Boards. 16. He is also in frequent communication with the Commissioners of Woods, &c., on matters connected with the Land Revenues of Scotland.	15, 16. These two heads constitute a considerable portion of the duties performed by the Remembrancer's Office, and are of an important and responsible nature. At present the reports and warrants are drafted and prepared by the clerks, and they are afterwards revised by the chief clerk or King's Remembrancer. Should the duty of making these drafts, under future regulations, be executed by the King's Remembrancer or chief clerk in person, a considerable portion of the labour now performed by the junior clerks would be saved, and the business would be dispatched with more expedition and correctness.
17. The Remembrancer now performs the Duties of King's Almoner, whereby the Salary of 120 *l.* per annum of that Office, lately abolished, is saved to the Public.	17. This duty consists in the distribution quarterly of the Royal bounty to a number of poor persons, and occupies a clerk for a few days at the time of the periodical distribution of the charity.
18. The Remembrancer takes charge, under the Commissoners of Woods, of Estates falling to the Crown by *Ultimus Hæres* and Bastardy, and makes reports to that Board on all applications made by parties for Gifts of these Estates. 19. The Remembrancer receives and lodges in the Bank the deductions authorized to be taken from all Estates of *Ultimus Hæres* and Bastardy gifted by the Crown, and pays out the same in Charitable Donations, or otherwise, as he is instructed.	18, 19. These heads comprise by far the most laborious and important duties of the office. It will be seen at once that (No. 19.) the payment to the bank of the deductions taken from estates fallen to the Crown as *ultimus hæres*, is a part of the duty of taking charge of the estate (No. 18), and ought not to have been placed under a separate head. During some months this branch of duty was transferred from the office of King's Remembrancer to the charge of the Crown agent, and at that period we have been informed by the clerks that they often were wholly without occupation. This fact will give some idea of the extent of the other duties of this department.

The actual amount of business arising from the management and administration of these estates differs much, and must greatly depend upon circumstances of a nature so variable as to render it impossible for us to give an accurate estimate of its amount.

The best opinion we can form, leads us to conclude that it would afford constant occupation for one competent individual.

Remarks.

Remarks.—It is to be observed, that the statements above given do not by any means embrace the whole duties of the department of the King's Remembrancer, many of which being of so general a description as not to admit of their being noticed under particular heads.

We have not been able to ascertain to what this refers.

The preceding remarks made by us upon the return of the duties of his office, furnished by the King's Remembrancer, warrant the conclusion that these duties are by no means of so onerous a nature as the analysis would at first sight lead us to believe; and upon examination it will be seen that, with the exception of the management of the cases of *ultimus hæres* and bastardy, and the preparing returns called for by the Treasury or the Houses of Parliament, the remaining duties are of a very trifling nature, and the establishment upon a scale much too great, both as regards the numbers employed and the high rate of salary allowed.

Upon examining the King's Remembrancer and chief clerk as to the possibility of diminishing the present establishment, they expressed an opinion that in general there was full occupation, and that not more than one clerk could be dispensed with; they were of opinion, however, that if the clerk of the Lord Treasurer's Remembrancer was added to this establishment, the duties of that department might be transferred to the King's Remembrancer. We are nevertheless borne out by the direct testimony of the four junior clerks in recommending a reduction, who unanimously agree that there is not now full employment for more than two or three diligent persons. Previous to the transfer of the management of the assessed taxes and of the Crown lands from this department, there appears to have been occupation for the present number of clerks, but since that period there has been a great and progressive decrease in the duties of the office.

We see no reason why the King's Remembrancer should not take his full share in the ordinary duties of the office, besides the higher responsibility of revising what is done by the clerks; and assuming that this department was relieved of those duties, as detailed in the King's Remembrancer's return, which we have proposed should be discontinued or transferred, and that the King's Remembrancer attended at the usual office hours, we are of opinion that, assisted by two diligent clerks, the duties might be as efficiently performed as at present, and a considerable saving effected to the public.

We now proceed to the department of the Lord Treasurer's Remembrancer, which consists of the Lord Treasurer's Remembrancer, at a salary of 400 *l.*, and a clerk or amanuensis at 120 *l.*

The chief duty performed in this department is the examination of the sheriffs' accounts, which is one of considerable importance, and occupies a period of seven or eight months.

By a late Treasury Order the accounts are rendered by the respective sheriffs upon the 1st of July. The audit commences immediately. It consists chiefly in ascertaining whether the charges made are in strict accordance with a table of fees fixed by the Barons of the Exchequer, and though laborious, is a duty requiring the exercise of accuracy rather than of any higher qualification. We would also observe, that the performance of this duty would be much facilitated if the table of fees now in use were revised, an operation which it has been represented to us would, upon other grounds, be most desirable.

The other duties are of an unimportant nature, and consist in recovering fines, recording commissions of sheriffs and the fiars of corn in the different counties of Scotland, and conducting the correspondence connected therewith: the duties of this office are specially directed by the warrant of appointment to be performed by the Lord Treasurer's Remembrancer in person. For a considerable period it appears that they were performed by the clerk, under the superintendence of the Lord Treasurer's Remembrancer, but in consequence of strict injunctions from the Treasury, the Lord Treasurer's Remembrancer appears latterly to have personally examined the accounts, and done the other business of the office, with the assistance and co-operation of his clerk.

In conducting this inquiry our attention has been particularly directed to ascertain whether the business of this department might not be transferred to the King's Remembrancer; and we submit, as our decided opinion, that it is quite unnecessary to maintain a separate establishment for the performance of the duties of this

office, and we therefore recommend that it be consolidated with the office of the King's Remembrancer. It must be observed, however, that under the 6th Anne, c. 26, and subsequent Acts, and by common usage, the Lord Treasurer's Remembrancer performs certain duties which may render it expedient that, in consolidating this department with that of the King's Remembrancer, the two offices should be nominally preserved in the same person, as an Act of Parliament might otherwise be necessary to enable the office of Lord Treasurer's Remembrancer to be abolished.

Being therefore of opinion that it is expedient to effect a consolidation of the two offices of King's Remembrancer and Lord Treasurer's Remembrancer, and being perfectly satisfied that the consolidated duties of the department may be efficiently performed with a reduced establishment, it becomes our duty to state our views of the establishment necessary in the consolidated office. We have already observed that provided the King's Remembrancer took his due share of the duties of the office, that, with the assistance of two clerks, the whole business might be efficiently performed; and in adding to his other duties the performance of those now executed in the Lord Treasurer's Remembrancer's Office, we are satisfied that one additional clerk is fully sufficient.

We therefore recommend that in future the establishment should consist of the following persons, and that no higher salaries should be given than those which we now beg to submit for the consideration of the Lords of the Treasury:

King's and Lord Treasurer's Remembrancer 850 *l.*, and increasing to 900 *l.* by 10 *l.* a year after five years service.
First clerk 350 *l.* per annum, and increasing in like manner to 400 *l.*
Second clerk 200 *l.* per annum, and increasing in like manner to 250 *l.*
Third clerk 100 *l.* per annum, and increasing in like manner to 150 *l.*

Showing a prospective saving in the establishment of 2,120 *l.* a year. As it is however probable that the duties of the office will not increase, we are of opinion that, although at present we cannot recommend a smaller establishment, when a vacancy shall hereafter occur, my Lords will be warranted in again inquiring into the state of the business in this department, before they nominate any successor.

It now only remains for us to report "on the mode in which the officers of the departments have performed their duties, with a view of selecting those who have a fair claim of being continued in the consolidated office, as well as those who have a right to compensation for losses which the new system must entail upon many." Being strongly impressed with the necessity of placing at the head of the consolidated office a gentleman whose business habits and zeal will give efficiency to the new arrangements, and who will himself cheerfully undertake his full share of the official business, we feel bound to state our opinion that it would be inexpedient to select for that purpose any of the officers of the present establishments.

The want of knowledge of the business of this department which has been evinced by Sir Henry Jardine in his statements to us, and in the official documents which he has transmitted to the Treasury, and the inactive part which has been taken by him personally in its duties, appear to us to render him unfit to be appointed to the superintendence of the consolidated offices, and this independent of the many irregularities which have on several occasions been brought before the consideration of their Lordships, and on which we do not conceive it to be a part of our duty to express an opinion.

We need not remind their Lordships that Sir Henry Jardine has been 42 years in the public service, and that he holds his office by patent for life.

We are unwilling to underrate the qualifications of the gentleman who now fills the office of Lord Treasurer's Remembrancer, but we must candidly express our opinion, that however competent to discharge the duties attached to his own department, he would not be a fit person to be placed at the head of the consolidated office; we trust, however, that his services will be considered by my Lords, with a view to grant him compensation upon depriving him of his present appointment.

Having already reported specially on the conduct of Mr. Longmore, we do not consider it necessary to bring it again under your consideration.

We did not fail to appreciate, nor can we omit to record our opinion of the able and zealous services of Mr. Glegg, the clerk of the Lord Treasurer's Remembrancer. We consider that his knowledge of the official duties in which he has been employed, will render him most useful in the consolidated office, and we beg

to

to recommend that he be appointed as a clerk on the new establishment. We have before had occasion to notice that the four junior clerks of the King's Remembrancer have been in the habit of performing almost indiscriminately the whole business of the department, and we have not therefore been enabled to judge sufficiently of their respective qualifications to justify our pointing out which should be selected to complete the establishment we have recommended. We at the same time consider that their past services will warrant my Lords in granting compensation to those clerks who may not be included in the new arrangements.

Having felt extreme regret in being unable to recommend to my Lords to select from the present establishment an officer to be placed at the head of the consolidated department, and having been reluctantly compelled to suggest a new appointment, it is satisfactory to us to be enabled to state that my Lords will have no difficulty in completing the proposed establishment by a selection from the junior clerks now employed in the office of the King's Remembrancer.

We have, &c.

The Right Hon. (signed) *H. Labouchere.*
the Chancellor of the Exchequer. *R. Steuart.*

COPY TREASURY MINUTE, dated 15th April 1836.

THE Chancellor of the Exchequer lays before the Board a report which has been addressed to him by Mr. Labouchere and Mr. Steuart, who were requested by him to examine into and report upon the establishment, duties and proceedings of the offices of King's Remembrancer and Lord Treasurer's Remembrancer of the Exchequer of Scotland, and of the several individuals employed therein.

The Chancellor of the Exchequer at the same time calls the attention of their Lordships to the propriety of reviewing the whole subject of the establishment of these offices, it having appeared to Mr. Labouchere and Mr. Steuart upon their examination (an opinion in which he entirely concurs) that the maintenance of the separate establishments of these two offices is quite unnecessary for the discharge of the public business, and that that business would be better performed if both these establishments were reduced and reconstructed, under the authority given to this Board by Act 3 & 4 Will. 4, c. 13.

My Lords read that Act, under the authority of the 2d section of which they are empowered to consolidate, transfer and regulate the duties of the said offices in such manner and under such regulations and conditions as they shall think fit.

My Lords read the entry of the warrant granting the office of King's Remembrancer to Sir H. Jardine for life, and of that fixing the establishment of his office, and assigning him a salary of 1,700*l.* per annum.

Although my Lords are empowered by the Act above referred to, to consolidate and regulate the duties of the office of King's Remembrancer and that of Lord Treasurer's Remembrancer, it does not appear to their Lordships that they are authorized so to regulate the establishment, as appears to their Lordships to be the best calculated for the furtherance of the public interests, so long as Sir H. Jardine's life interest in the office continues, and they are not now empowered by law to revoke the grant.

The only mode therefore by which they would be enabled to proceed in this matter, in such manner as would be satisfactory to themselves and advantageous to the public, the salary of the existing office being very considerably larger than appears to my Lords to be necessary or proper, would be either that Sir Henry Jardine should surrender his office on such compensation as my Lords would be ready to award for his long period of service of 42 years; or that their Lordships should apply to Parliament for additional power, founding such application upon the advantage which the public would derive from the regulation and consolidation of the office, and the reduction of the establishment.

My Lords have no doubt whatever that such authority would be granted by Parliament upon the application of this Board, and their Lordships will make such application if it shall be found necessary. But as their Lordships are already fully empowered to make every alteration which they think necessary, in the event of a vacancy in the office, they are of opinion that before they submit any such measure to Parliament, it will be expedient to ascertain from Sir H. Jardine how far he is disposed, by a surrender of his office, to enable this Board to carry into

effect the measures which they comtemplate as necessary and advantageous to the public service.

Write accordingly to Sir Henry Jardine in the terms of this Minute, and acquaint him that my Lords, being deeply impressed with the necessity of consolidating and regulating the offices of King's Remembrancer and Lord Treasurer's Remembrancer, and of reducing and remodelling the whole of both establishments, are desirous of being informed, before they make application to Parliament for authority to deal with his office of King's Remembrancer, in which he has a life interest, whether he is willing to facilitate the intentions of my Lords in this matter, by resigning his office, and thereby rendering such application to Parliament unnecessary (their Lordships having already full power to act when the office shall be vacant), upon the grant to him of a retired allowance, calculated according to the provision of the Act of Parliament, for his length of service, 42 years, which is the allowance my Lords would be prepared to assign to him if his office should, on public grounds, be abolished by the Act of the Legislature.

Write to Mr. Montgomery in the same terms, desiring to be informed if he is willing to surrender his life interest in the Lord Treasurer's Remembrancer's Office on such compensation as shall be awarded by this Board.

Copy of TREASURY MINUTE of 14th June 1836.

My Lords read again their Minute of 15th April last, taking into consideration the present state and existing establishments of the offices of King's Remembrancer and Lord Treasurer's Remembrancer of the Exchequer of Scotland, with a view to the reduction thereof, and to the reconstruction of the said establishments upon an entirely different principle and upon a much more economical footing.

My Lords observe that no answer has been received from the King's Remembrancer to the communication directed to be made to him by the said Minute.

Write to the King's Remembrancer of Scotland, and referring him to the letter of this Board of 26th April on this subject, state to him that their Lordships, being anxious to proceed without delay to give effect to the intentions expressed in that letter with regard to the said establishments, and, if necessary, to introduce a Bill into the House of Commons for that purpose, are desirous of receiving a reply to that communication as soon as possible.

Sir, Exchequer Chambers, Edinburgh, 27 June 1836.

I had the honour of receiving your letter of 26th April last, acquainting me that the Lords Commissioners of His Majesty's Treasury were of opinion that it was unnecessary any longer to continue the two offices of King's Remembrancer and Lord Treasurer's Remembrancer in the Court of Exchequer in Scotland, and that the public business would be better performed if both these establishments were reduced, and re-constructed on entirely different principles, and upon a much more economical footing; and that, although their Lordships are empowered by Act 3 & 4 Will. 4, c. 13, to consolidate and regulate these offices in such manner as they shall think fit, they entertain doubts how far they were authorized by that Act to regulate the establishments, as appeared to their Lordships to be best calculated for the public interest, so long as my life interest in the office of King's Remembrancer continues, and that the mode by which they would be best enabled to proceed in the matter would be, that either I should surrender my office on such compensation as my Lords would be ready to award for my long services, or that their Lordships should apply to Parliament for additional powers; and that, upon my resigning the office of King's Remembrancer, their Lordships would be disposed to grant me a retired allowance of 1,400 *l.* per annum.

In answer, I beg to acquaint you, for the information of their Lordships, that I am quite disposed to comply with their Lordships' wishes with regard to my retiring from office, whenever they may be pleased to call upon me to do so; but that I beg humbly to represent to them, that I consider that I have a vested right in my present salary of 1700 *l.*, in consequence of my commission, during all the days of my life, under the great seal; and that the compensation which their Lordships are willing to award me, of 1,400 *l.*, is applicable only to public officers holding their situations during pleasure; and that I trust their Lordships, upon reconsideration

reconsideration of the subject, will not be disposed to act differently with regard to me from what has been uniformly done with respect to similar offices in Scotland. At the same time I beg to repeat, that I shall be most ready to comply with their Lordships' wishes upon the subject; and trusting that they will allow me to state the merits of my claim to my present salary for life, if they should entertain any doubts on the subject, I shall take the earliest opportunity of doing so personally.

I have to express my very great regret at being so long of answering your letter; but I trust that the reason which I shall have the honour of submitting to their Lordships will be received as an apology.

I am, &c.

(signed) *Henry Jardine*, K. R.

To the Secretary of the Treasury.

Copy of TREASURY MINUTE, dated 8th July 1836.

Write to the King's Remembrancer to acknowledge the receipt of this letter, and to state that my Lords will hereafter communicate to him when the arrangements for the future regulation of his office, and that of the Lord Treasurer's Remembrancer, are in such a state as to require that his resignation should be formally recorded in the proper legal manner.

State to him, at the same time, that my Lords will be quite ready to consider all that he may have to advance, upon the subject of any increase of the retired allowance to him beyond the amount mentioned in the former letter of this Board, and have received this communication from him without prejudice to his claim to have that point further considered, if he shall be able to submit to their Lordships any grounds upon which, in their judgment, a larger allowance should be granted to him.

Sir, London, 11 July 1836.

With reference to my letter to you of 27th ult., I beg now to submit, for the consideration of the Lords Commissioners of His Majesty's Treasury, the following reasons for conceiving that I have a vested right in my salary of the office of King's Remembrancer of the Court of Exchequer in Scotland of 1,700 *l.* during my life.

I hold the office of King's Remembrancer by patent under the great seal, dated 31st July 1820, during all the days of my natural life, in as full and ample manner, and to all intents and purposes, as the said office was executed by any of my predecessors, and with such "an yearly salary or allowance as shall be fixed and ascertained by a warrant to be issued under the hands of the Lords Commissioners of our Treasury, in virtue of the powers granted to them under the statute 57 Geo. 3. c. 64, the said salary or allowance to commence from the 5th July 1820, and to be paid in the way and manner to be directed by the said warrant."

And by Treasury warrant, dated 2d August 1820, in virtue of the powers vested in their Lordships by the said Act, there was granted to me, as King's Remembrancer, appointed by the said patent, during all the days of my life, the salary and allowance of 1,700 *l.*

From these documents I conceive that I have a right, so long as I live, to the said salary of 1,700 *l.*, and that if it should be necessary for the good of the public service that the office be abolished, that I have a vested right to the said salary for life; and that such has been the case upon the abolition of every patent office for life in Scotland during the lives of the respective officers; for example, the Court of Admiralty several years ago, when the whole of the offices connected with it, the judge, clerks, &c., retained for life their full salaries, which they enjoyed at the time it was abolished; the same thing took place with regard to the Jury Court and the different Commissariats of Scotland; and lastly, with regard to the Commissaries of Edinburgh, for the abolition of which a Bill is now passing through Parliament.

And, indeed, that there is no instance of any patent office for life in Scotland being abolished without the officer holding the same enjoying his full salary for life.

In order that I might be sure that my views on this subject were correct, I submitted the circumstances of the case to the consideration of the Right Honourable

Sir Samuel Shepherd, who was Lord Chief Baron of the Court of Exchequer in Scotland at the time I received my appointment as Chief Remembrancer, as also to the Right Honourable Lord Chief Commissioner Adam, who was for several years a Baron of Exchequer, and both have expressed themselves in the most decided terms, that they consider my claim to my present salary during my life as undoubted and a vested right; and I beg leave to subjoin an extract from a letter from Sir Samuel Shepherd to me, which, I am confident, cannot fail to satisfy their Lordships of the justice of my claim.

I am, &c.

(signed) *Henry Jardine*, K. R.

To the Secretary of the Treasury, London.

EXTRACT from LETTER from the Right Hon. Sir *Samuel Shepherd* to Sir *H. Jardine.*

Dear Sir H., Streatly, near Reading, 24 June, 1836.

I RECEIVED your letter with the accompanying papers, which I have carefully considered. I have no doubt upon the subject, and I am most decidedly of opinion that you are, upon every principle of common justice, entitled to your full salary for and during the time of your natural life, unless sickness or incapacity should make you incapable of performing the duties of your office, which, thank God, is not the case. I have never in all my experience known an instance of abolition of office and salary granted *ad vitam aut culpam* in which such office has been abolished without granting the salary during the life of the officer; and when I consider the length of time which you have performed the duties of this most important office, to the performance of which I can bear testimony for near 11 years, till sickness obliged me to resign, no officer in any department of Government has performed his duty in a more satisfactory manner than you have. I cannot but remember also that you sacrificed some valuable profits in the year 1820, to enable the Treasury at that time to make the arrangement they then made, on full consideration of the subject; for without your consent, the existing interests of the King's Remembrancer's Office would not have ceased, as you then held the Deputy Remembrancer's Office during your life, granted by patent, and was entitled to all the fees and profits, excepting the salary of 500 *l.* per annum. I can bear testimony also to the mode in which you performed the duties of the office before I was connected with the office of Chief Baron, not from personal observation, but by referring to documentary evidence of what had been done previous to that time. It may be necessary for the public service to abolish your office, but the question for Ministers and Parliament to consider is, how this ought to be done without violating the rights, the vested rights, of private individuals; that they have power is true, but woe to those who exercise power in violation of the common principles of justice. I have not the smallest doubt on this subject, &c. &c.

I am, &c.

(signed) *Samuel Shepherd.*

Sir, Edinburgh, 19 July, 1836.

Treasury Minute, 15 April. (*See* p. 18.)

I HAD the honour to receive your letter of the 16th instant, acquainting me, by command of the Lords Commissioners of His Majesty's Treasury, of their intention to reconstruct the offices of King's and Lord Treasurer's Remembrancer on a better and more economical footing, and that towards effecting such object, Sir Henry Jardine had already placed at their Lordships' disposal his appointment of King's Remembrancer, on such compensation as my Lords would be ready to award; and further stating that as I hold a life interest in my present office, they are desirous to know whether I will resign it so as to enable that Board to carry into immediate effect the measures they contemplate.

In reply, I beg to acquaint you, for the information of their Lordships, that in order to facilitate the intended measures, I place at the disposal of that Board the life appointment of Lord Treasurer's Remembrancer which I now hold, relying on their Lordships for such adequate compensation as they shall think fit to award me.

I have, &c.

(signed) *Robt. Montgomery*, L. T. R.

To the Secretary of the Treasury.

Copy of TREASURY MINUTE of 26 August 1836.

My Lords have before them the several papers relating to the duties which are now, by law or custom, performed in the office of King's Remembrancer of the Exchequer, and in that of Lord Treasurer's Remembrancer of the Exchequer in Scotland.

My Lords read the Act of 3 & 4 Will. 4, c. 13, by the second section of which this Board is authorized and empowered, by warrant to be made and signed by them from time to time, to regulate all or any of the duties of the offices of King's Remembrancer and Lord Treasurer's Remembrancer in Scotland, and to consolidate, transfer or regulate the duties of the said offices in such manner, and under such regulations or conditions, as they shall think fit, any Act or Acts of Parliament, or any law, usage, custom or authority to the contrary notwithstanding.

My Lords read the Act of the present session of Parliament, cap. 22, intituled, "An Act to enable Bastards in Scotland to make Testaments," under the operation of which a very considerable diminution will take place in the business of the King's Remembrancer's Office, a large portion of that business now consisting of matters relating to the estates of bastards, escheated by reason of such bastardy to the Crown.

My Lords have before them the Minute of this Board of 15 April last, and the report of Mr. Labouchere and Mr. Steuart therein referred to.

My Lords also read the letters of the King's Remembrancer, Sir Henry Jardine, and of the Lord Treasurer's Remembrancer, Mr. Montgomery, expressing their readiness, respectively, to place their life interests in these offices at the disposal of this Board, in order that my Lords may be enabled, under the authority of the Act 3 & 4 Will. 4, c. 13, above referred to, to regulate these offices in the manner which appears to them the best calculated to ensure the future discharge of the business in the most advantageous manner for the public service.

The existing establishments of those offices are as follows:

	£.
King's Remembrancer	1,700
Chief Clerk	600
Second	400
Third	300
Fourth	200
Fifth	100
	3,300
Lord Treasurer's Remembrancer	400
Clerk	120
	520
The Annual Charge for Salaries being	£. 3,820

My Lords observe, however, that upon the termination of the life interest of Sir H. Jardine, the salary of the King's Remembrancer would be reduced to 1,200*l.* per annum, as fixed by the Minute of this Board of 16th June 1820; so that the charge for these two offices would, under existing arrangements, then be reduced to 3,320*l.* per annum.

After the best consideration which my Lords have been able to give to this subject, assisted by the inquiries which were made on the spot by Mr. Labouchere and Mr. R. Steuart, they concur in opinion with the Chancellor of the Exchequer that the two offices should be united into one, that the person at the head of it should be styled "King's and Lord Treasurer's Remembrancer of the Exchequer of Scotland," and as such, should be vested with the powers and authorities which by law or custom are now exercised in the separate office, and that he should be assisted in the discharge of those duties by an establishment consisting of three clerks only.

My Lords are satisfied that such an establishment, the principal officer being required to give constant personal attendance, except in cases of occasional absence rendered necessary by illness, or sanctioned by this Board, will be amply sufficient for the proper and effectual discharge of all the duties of the consolidated office; and moreover, that it may not improbably be susceptible of further reduction hereafter.

Upon that point my Lords will cause a report to be made, after sufficient experience has been had of the efficiency of the new establishment.

My Lords are of opinion, that the amount of salary assigned by the Minute of 16th June 1820 for the King's Remembrancer is higher than the nature of th duties of the office requires, and they are, therefore, pleased to fix the following scale of salaries for this establishment; viz.

King's and Lord Treasurer's Remembrancer 800*l.*, increasing after five years' service as such by 10 *l.* a year to 900 *l.*

First clerk 300 *l.*, increasing in like manner, that is, after five years' service as such, by 10 *l.* a year to 400 *l.*

Second clerk 200 *l.*, increasing in like manner by 5 *l.* a year to 250 *l.*

Third clerk 100 *l.*, increasing by 5 *l.* a year in like manner to 150 *l.*; and they are pleased to desire that the necessary warrant may be prepared for consolidating, regulating and constituting the offices of King's Remembrancer and Lord Treasurer's Remembrancer accordingly, under the authority and directions of the Ac 3 & 4 Will. 4, c. 13, the said warrant to take effect from and after the 10th day of October next.

The appointments to both these offices have been made heretofore by Royal letters patent, giving the parties life interests therein. My Lords think that the public service will be best consulted by making the appointments in future in a more simple form, in the same manner and upon the same terms as the appointment is made to the office of King's Remembrancer of the Exchequer in England.

In selecting the person to be appointed to the head of the office so consolidated, my Lords are of opinion that it is of the utmost importance that he should be a gentleman whose zeal and business habits will give efficiency to the new arrangements, and that he should also possess a thorough knowledge of the business of the office. On reference to the various papers and reports connected with the offices of King's and Lord Treasurer's Remembrancer before my Lords, they are of opinion that it is not desirable to select for that purpose any of the officers of the present establishments, and they will therefore select Mr. Henderson, one of the attornies in Exchequer in Scotland, to be appointed King's and Lord Treasurer's Remembrancer of the Exchequer in Scotland, at the period when the directions of this Minute for consolidating those offices shall take effect, being governed in making this selection solely by the reason of the merits and qualifications of the individual.

They are also of opinion, upon the same principles, that the following persons should be at the same time selected from the establishments about to be consolidated, to fill clerkships in the new office.

Mr. A. C. Longmore to be 1st clerk.
Mr. Glegg - - - 2d ditto.
Mr. Briggs - - - 3d ditto.

My Lords will consider it just, as Mr. Briggs has already served seven years in the King's Remembrancer's Office, that he should have the benefit of the proposed scale in the new office according to that length of service. His salary will therefore commence at 110*l.* a year.

The present charge of the united establishment, upon the scale now fixed, will amount to 1,410*l.* a year, and cannot exceed 1,700*l.* a year, while that of the separate establishments is 3,820 *l.*

The saving to the public by this measure will therefore, subject of course to the retired allowances, which will gradually cease, be less by more than one-half of the whole charge of the present establishment, while my Lords, as they have already stated, have no doubt whatever that ample provision is made for the regular and efficient discharge of the duties in the most satisfactory manner.

My Lords desire that, until further orders, the business of the consolidated office shall be carried on in the apartments now used for the accommodation of the office of King's Remembrancer in the Exchequer-buildings in Edinburgh.

My Lords have under their consideration the letter of Sir Henry Jardine of 11th July,

July, setting forth the grounds on which he supports his claim to the full salary of his office on his resignation.

Adverting to the fact that Sir Henry Jardine and Mr. Montgomery both held their offices by grant from the Crown for their respective lives, and that they, by their voluntary resignation thereof, have enabled my Lords to carry into effect a great and beneficial alteration in the constitution of both offices, my Lords are of opinion that neither of these cases can be considered as coming within the ordinary rule by which this Board is governed in the grant of retired allowances.

My Lords cannot, however, admit that they would be justified, under all the circumstances, in granting to either party the full amount of the salaries they respectively enjoyed, and for which they were both required to discharge public duties.

In the more recent enactments of the Legislature, by which this Board has been authorized to grant compensation allowances for loss of abolished offices in which the parties had life interests, the rate has been fixed at not less than three-fourths of the salary. In the case of Sir Henry Jardine this would amount to 1,275 *l.*, and in that of Mr. Montgomery to 300*l.* a year.

My Lords are of opinion that a retired allowance to that amount may properly be granted to Mr. Montgomery, whose length of service is only 11 years; but looking to the long period during which Sir Henry Jardine has been a public servant, viz. 42 years, they think they will be fully justified in assigning to him the amount stated in their Minute of 15th April, viz., 1,400*l.* a year.

Communicate to these gentlemen respectively the intentions of my Lords as regard the future arrangements of their respective offices, and request that they will take the necessary steps for making the said surrender on the 11th day of October next, on which day it appears to my Lords that the new establishment should come into operation, and the warrant be issued for giving effect to the directions of this Minute.

(Let the warrants be prepared accordingly.)

State to them that my Lords will give directions that the allowances to be granted to them shall commence on that day.

My Lords will hereafter determine what amount of retired allowances should be granted to Mr. A. Longmore, Mr. Kyd and Mr. Kirkwood, and they desire that the return of the present establishment of the King's Remembrancer's Office may be referred to Lord Seymour and Mr. More O'Ferrall, for their report to my Lords on this subject.

Sir, Edinburgh, 13 September 1836.

I HAD the honour to receive your letter of the 1st instant, acquainting me, by command of the Lords Commissioners of His Majesty's Treasury, that they have resolved to consolidate the office now held by me with that of the King's Remembrancer of the Exchequer in Scotland, and that they propose that such consolidation shall take place from and after the 10th of October next, from which date the duties of the said consolidated office will be conducted by an officer to be styled the King's and Lord Treasurer's Remembrancer of the Exchequer in Scotland, and that their Lordships request that I will take the necessary steps for surrendering into the hands of the Crown my interest in the office of Lord Treasurer's Remembrancer, and with respect to the rate of compensation allowance to be granted to me, that their Lordships, although they do not feel that they would be justified in continuing to me the whole of the salary which I at present receive, are nevertheless of opinion that they will be fully justified in assigning to me a retired allowance of 300*l.* per annum, to commence on the 11th October next.

In answer, I beg to state that when the Lords Commissioners of His Majesty's Treasury, through your letter of the 16th July last, intimated a wish that, in order to facilitate arrangements which they had in contemplation, I should surrender the office of Lord Treasurer's Remembrancer, I immediately expressed my willingness to meet their Lordships' views, and to surrender that office on receiving an adequate compensation. I did not, however, suppose that their Lordships, having due regard to my case, would propose to limit that compensation to 300*l.* per annum, being three-fourths of my present salary, nor do I yet believe that after the whole circumstances shall have been fully considered by their Lordships, they will be of opinion that any deduction whatever should be made from my present salary.

I hold the office of Lord Treasurer's Remembrancer under an appointment for life;

life; the salary, which is only 400 *l.* per annum, affords for a person of my condition and education, with a numerous family, too limited an income to admit of any diminution, while the constant attention which I have given to the duties of the office has necessarily precluded me from combining with it any other pursuit whereby that income might have been increased, or which I might now prosecute with undivided attention and rely on to supply the deficiency proposed to be made in my present means. Though in the full vigour of life, and perfectly adequate to the discharge of active duties, I have passed the years at which I can reasonably be expected to enter upon a new profession, while my family have just arrived at that period which is calculated to expose me to increased expense. In these circumstances the proposed reduction of one-fourth of my salary is a serious matter to me, and is an event against which I was well entitled to consider myself completely protected by the tenure of my office, the duties of which I am still able and willing to perform.

I am quite aware that when a person who has a life interest in an office is either desirous to be relieved from the duties of it, or willing to purchase that relief at a sacrifice of part of the emoluments, being in circumstances in which he can afford to do so, it is not unusual to permit such person to retire, retaining three-fourths of his salary; but I neither seek to be relieved of the duties, nor can I afford to purchase that relief, even if I wished it, at the proposed sacrifice. I am also aware that when general arrangements are in course of being made for the public service, it is sometimes found necessary to suppress existing offices, but I am not aware that even in such cases it is usual to deal with the holders of such offices for life on the terms proposed to me, unless they are willing to accept of those terms; and I understand that, in the very recent case of the Commissaries of Edinburgh, the holders of the suppressed offices have been allowed to retain their full salaries. I humbly venture to think that I am entitled to be dealt with as favourably as the Commissaries, my office being equally with theirs an office for life.

I observe, however, that the Lords Commissioners of the Treasury do not propose to suppress the office of Lord Treasurer's Remembrancer, but they propose to consolidate it with the office of King's Remembrancer, held by Sir Henry Jardine, who has signified his readiness to retire, and they propose so to regulate the duties of both offices, that they may in future be conducted by one officer. Under that arrangement, I have no objection to continue to perform the duties of Lord Treasurer's Remembrancer and also to perform the duties of King's Remembrancer as these duties may be regulated, upon receiving such addition to my present salary as the Lords Commissioners of the Treasury may consider suitable for the consolidated office, whereby the whole of the retired allowance proposed to be given to me would be saved to the public. Indeed I am willing to perform the duties of the consolidated office for the small addition of 200 *l.* per annum to my present salary, rather than accept of the terms proposed to me.

Having been for many years at the English bar, and having now had considerable experience in the duties of the Lord Treasurer's Remembrancer, I hope that I am sufficiently qualified to discharge any duties which the Lord Commissioners propose to attach to the consolidated office of King's and Lord Treasurer's Remembrancer. While, therefore, I feel every disposition to meet the views of the Lords Commissioners of His Majesty's Treasury as far as I can do so with a proper regard to myself and my family, I must respectfully delay, in the mean time, taking the steps necessary for surrendering into the hands of the Crown my interest in the office of Lord Treasurer's Remembrancer.

I have, &c.

(signed) *Robert Montgomery*, L. T. R.

To the Secretary of the Treasury,
London.

COPY of TREASURY MINUTE of 16 Sept. 1836.

READ letter from the Lord Treasurer's Remembrancer of Scotland, dated 13th instant, declining to surrender his office upon the terms proposed by their Lordships.

My Lords have before them the former papers, and refer particularly to the letter of Mr. Montgomery of 19th July last.

In

In that letter Mr. Montgomery, in reply to the communication made to him by order of this Board, wrote as follows :—

" I beg to acquaint you, for the information of their Lordships, that in order to facilitate the intended measures, I place at the disposal of that Board the life appointment of Lord Treasurer's Remembrancer, which I now hold, relying upon their Lordships for such adequate compensation as they shall think fit to award me."

Write to Mr. Montgomery, transmitting to him a copy of that letter, and acquaint him, that upon receiving from him that unqualified surrender of the office, my Lords proceeded to make the arrangements for consolidating the offices of King's and Lord Treasurer's Remembrancer under the authority vested in them, and ordered the necessary warrants to be prepared for that purpose, awarding to him the largest amount of compensation which they felt justified in granting, such amount of compensation being the maximum which would have been submitted to the Legislature as proper to be granted to him, had his office been abolished by the authority of Parliament; that my Lords now desire to be informed specifically and without delay, whether, under these circumstances and his own unqualified resignation, they are to understand that he intends to oppose any obstacle to the measure in question being carried into full effect on the day proposed, viz. the 11th of October next, in order that their Lordships may in that case take the opinion of the law officers of the Crown as to his title, under the unqualified resignation already made by him in his letter above referred to, to continue in the office after the period now fixed, or if that should be required, of referring to Parliament for authority to make the arrangement which they have thought necessary and advantageous for the public service.

With respect to his application to be appointed to the head of the consolidated office, acquaint him that, consistently with a due regard to the interests of the public service, my Lords do not feel that they would have been justified in making any such appointment, and that they have already selected the person to be appointed to that office.

Sir, Edinburgh, 4th October 1836.

I HAVE to acknowledge receipt of your letter of the 1st instant, and in answer thereto and to the letter of the 17th ultimo, from Mr. Spearman, relative to the surrender of my office, I beg leave to refer to my letter of 13th September to Mr. Spearman, and further to state, that what is described in the letter of 17th ultimo as an " unqualified" surrender does not appear to me to be so, and certainly was not so intended by me.

I have only to add, that I must still respectfully decline to surrender my office on the terms proposed.

I have, &c.

To the Secretary of the Treasury, London. (signed) *Robert Montgomery*, L. T.R.

COPY of TREASURY MINUTE of 7 October 1836.

MY Lords read their Minute of 26th August 1836 for the consolidation of the offices of King's Remembrancer and Lord Treasurer's Remembrancer in Scotland.

My Lords read the letter of Mr. Montgomery of 4th instant.

Let the directions contained in the Minute of my Lords be suspended.

Write to Sir Henry Jardine, that unexpected difficulties having occurred in carrying into effect the entire arrangements for the consolidation of the two offices of King's Remembrancer and Treasurer's Remembrancer in Scotland, my Lords request he will continue to execute the duties of his office as King's Remembrancer until further communication from this Board.

Sir, Exchequer Chambers, Edinburgh, 26 Sept. 1836.

I RECEIVED your letter, dated 1st instant, on the subject of the resignation of my office of King's Remembrancer of Scotland.

Previous to the receipt of your letter, as well as since I received it, I have been

in expectation of hearing from you on the subject of the accounts for gifts, imprests, &c. from 1801 to 1833, which have been at the Treasury for several years, and the final settlement of which I have repeatedly urged. While these accounts remain unsettled, my retiring from office is out of the question, as by so retiring I would relinquish possession of the official books and other documents by which only these accounts are vouched and explained.

If the Board already considers these accounts as settled, I shall expect to receive an official minute to that effect, or if further explanation is deemed necessary, I shall be ready to furnish it, upon receiving a note of articles objected to and the grounds of objection.

I will also thank you to let me know the description and duties of the offices held by life tenures to which you refer as having been lately abolished by the Act of the Legislature, and where compensations of only three-fourths of the emoluments have been granted.

I am, &c.

(signed) *Henry Jardine*, K. R.

To the Secretary of the Treasury.

Copy of TREASURY MINUTE of 21st October 1836.

My Lords read the letter of Sir H. Jardine of the 26th September, relating to his resignation of the office of King's Remembrancer of the Exchequer of Scotland.

My Lords resume the consideration of the former papers upon the subject of the proposed alteration in the constitution of the offices of King's Remembrancer and Lord Treasurer's Remembrancer in Scotland, and read again the Act 3 & 4 W. 4, c. 13, under the authority of which this Board is empowered to consolidate, transfer or regulate the duties of the said offices.

The refusal of Mr. Montgomery to vacate his office, notwithstanding the declaration contained in his letter of 19th July, that, to facilitate the intended arrangements he placed at the disposal of this Board the life appointment of Lord Treasurer's Remembrancer held by him, upon the faith of which declaration my Lords issued their Minute of 26th August, having rendered it impossible for this Board to give effect to the whole directions of that Minute, my Lords proceed to consider in what manner the public service can be best provided for, until their Lordships shall be able to take the pleasure of Parliament so far as relates to Mr. Montgomery's office, and they are of opinion that it will be advisable to transfer, under the authority of the Act above recited, the whole of the duties of the Lord Treasurer's Remembrancer to the King's Remembrancer, appointing a King's Remembrancer and an establishment for the discharge of those duties, upon the reduced scale proposed in the Minute of 26th August, submitting to Parliament upon its reassembling a statement of the steps they have taken in this matter, when the particular case of Mr. Montgomery, whose office by this arrangement will become wholly useless, will be brought under the consideration of the Legislature.

Write therefore to Sir Henry Jardine, and in reply to his letter refer him to the Acts 1 W. 4, c. 58; 3 & 4 W. 4, c. 99, and 5 & 6 W. 4, c. 55, and acquaint him that in every one of the cases in which abolition of offices, in which the parties had life interests, has taken place under those Acts, except those of Clerk of the Pipe in England and Clerk of the Pipe in Ireland, the amount of compensation granted has been limited to three-fourths of the annual emoluments; the two exceptions being cases in which the parties had by their patents power and authority to act by deputy; and that in proposing to grant him an allowance larger than three-fourths, my Lords were governed by a reference to the long duration of his public service.

State to him at the same time that if it shall appear to their Lordships to be necessary to require from him any further explanation or information upon any points connected with his accounts now before this Board, the fullest and most ample opportunity of access to the books and documents of the office will be afforded to him, for the purpose of enabling him to give such information, as freely and completely as if he continued in the exercise of the duties of the office; and that as my Lords are now prepared to consolidate the duties of the two offices by transferring those

those of the Lord Treasurer's Remembrancer to the King's Remembrancer, submitting the particular case of Mr, Montgomery for the pleasure of Parliament on its reassembling, they request to be informed, before they issue their warrant under the authority of the Act 3 & 4 W. 4, c. 13, whether he is now prepared to act upon the resignation contained in his letter of 27th June last, in which case that warrant will be issued; and in order that they may otherwise postpone the whole of the intended arrangement until they shall be able to submit the whole case, and the papers relating thereto, for the decision of Parliament in the ensuing Session.

Copy of TREASURY MINUTE of 15 November 1836.

My Lords read the entry of the letter written by their Lordships' directions to Sir Henry Jardine on 22d ultimo, on the subject of the proposed future consolidation of the offices of King's Remembrancer and Lord Treasurer's Remembrancer of Scotland.

Write to Sir H. Jardine, and state that although my Lords have not yet received any reply to that letter, the subject of which required his early attention, they are unwilling to believe that the delay has arisen from any intentional want of respect or neglect of public duty on his part towards their Lordships; that it is necessary, however, that they should be enabled to decide upon the steps which it will be proper to take in the matter, with a view to the advantage of the public service, and that they have therefore desired that his attention may be recalled to that communication, in order that his reply may be furnished without further delay.

Sir, Exchequer Chambers, Edinburgh, 22 Nov. 1836.

I received your letters of the 22d ult. and 16th instant, on the subject of my resignation of the office of King's Remembrancer of the Court of Exchequer in Scotland.

I regret that so much delay has taken place in my reply to your letter of the 22d ult.; but their Lordships, I trust, must be satisfide that the subject is one of the first importance to me, and that it did require the best advice I could command, before I could make a specific answer to their wish that I should resign an office in which I have a life interest.

I now feel myself called upon to repeat what I formerly stated in my letter of the 26th September last, that I cannot agree to resign the office until all my accounts from 1801 to 1833, which have been for so many years under the consideration of the Treasury, are finally settled, and a minute to that effect issued by their Lordships. The opening up of these accounts after the lapse of so many years has occasioned much trouble and expense; and I conceive that the result must ultimately be, as shown in my letter of the 31st May last, that the public is indebted to me; I cannot therefore see any good reason for further delaying a definitive settlement of them, while the materials for affording any more explanation, if such should be desired, are in my hands.

I have looked at the different Acts of Parliament mentioned in your letter of the 22d ult., but the information to be got from them does not enable me to judge whether any of the offices therein referred to are in the same situation with mine, and I therefore beg to refer you to two statutes, which are exactly in point; viz. 11 Geo. 4 and 1 Will. 4, c. 69, for the abolition of the Jury Court in Scotland, and the Act 6 & 7 Will. 4, c. 41, for the abolition of the Commissaries of Edinburgh, passed at the close of the last session, in both of which the salaries of the officers are continued during the lives of the incumbents.

My commission gives me both the office and salary for life, and I cannot see, considering that I have no wish to retire from the performance of the duties of my office, but, on the contrary, am willing and ready to perform also the duties of the office of Lord Treasurer's Remembrancer without any additional charge to the public, I should be called upon to resign my office without receiving my full salary for life, which every individual in my situation has uniformly got.

I beg further to call their Lordships' attention to the Act 4 & 5 Will. 4, c. 24, by which I would be entitled to a larger retiring allowance, after being more than

43 years in the public service, than what their Lordships propose to allow me, even if I held my office during pleasure, in place of having a life-rent interest by patent.

As this is a matter of personal interest, and in case I might have taken a more favourable view of it than what is correct, I considered it proper to take the opinion of both English and Scotch lawyers on the subject, some of whom have filled the highest offices and judicial situations in this country, and they are unanimously of opinion, that in the event of my being called upon to resign the office (which, as I have already mentioned, I have no wish to do), I have a vested right, and am entitled to enjoy my full salary during my life. With reference to those distinguished individuals, I may notice in particular the opinions of the Right honourable the Lord Chief Commissioner Adam and the Right honourable Sir Samuel Shepherd, who were both judges in the Court of Exchequer in Scotland, and whose intelligent and impartial opinions cannot be called in question; and I beg leave to refer their Lordships to the letter of Sir Samuel Shepherd, of which I sent a copy in my letter to you of the 11th July last.

I am, &c.

(signed) *Henry Jardine*, K. R.

To the Secretary of the Treasury.

Copy of TREASURY MINUTE of 30 December 1836.

My Lords resume the consideration of the several papers relating to the proposed consolidation of the offices of King's Remembrancer and Lord Treasurer's Remembrancer of the Exchequer of Scotland, and read the letter of Sir Henry Jardine of the 22d November, in which he declines to fulfil the engagement entered into by him in his letter of 27th June 1836, unless upon being granted for life the full salary of the office held by him.

It does not appear to my Lords that there is anything either in the tenure by which Sir Henry Jardine and Mr. Montgomery hold their respective offices, with reference to the principles by which my Lords have been governed of late years in granting compensation for the loss of offices held on the same tenure, or in the manner in which they have severally discharged the duties of those offices, which would justify this Board in consenting to the conditions which they now require, before they will act upon the engagements into which they entered by their letters of 27th June and 19th July 1836, to surrender their offices for the purpose of enabling this Board to carry into immediate effect the arrangement proposed for the more efficient and economical dispatch of the public business.

My Lords regret that by the course taken by these two gentlemen, in holding out expectations, which they now refuse to fulfil, that they would offer no obstruction to that arrangement, this Board was prevented from applying to Parliament upon the subject in the last session; and as by their refusal to act upon the undertaking entered into in their letters above referred to, my Lords are prevented from making those arrangements which appear to them to be essentially necessary, without the authority of Parliament, it only remains for their Lordships to lay before the House of Commons copies of the several minutes of this Board upon the subject, together with the several reports and documents which, in their judgment, rendered the proposed course of proceeding expedient and advantageous, with a view to the interests of the public, in order, if it shall be the pleasure of Parliament, that the necessary authority may be given to this Board, by legislative enactment, to abolish and consolidate these offices, or that such further inquiry as may be deemed necessary may be made into the manner in which the duties have heretofore been discharged, with a view to consider whether any other arrangement can be made with greater advantage to the interests of the public service.

Let copies of the several papers and minutes be prepared for the purpose accordingly.

Write to Sir Henry Jardine and Mr. Montgomery respectively, to communicate to them the course now proposed to be taken in this matter.

Sir, Exchequer Chambers, Edinburgh, 23 January 1837.

I RECEIVED your letter of 2d instant, on the subject of the surrender of my office of King's Remembrancer of the Court of Exchequer in Scotland, in which you state that I decline to fulfil the engagement entered into by me for the surrender of my office.

In answer, I have to state, for the information of the Lords Commissioners of His Majesty's Treasury, that the intended surrender of my office was, and still is, subject to the fulfilment, by their Lordships, of two conditions, which I am assured from all quarters are fair and reasonable.

1st. That all the old accounts of the office, which have been opened up for 30 or 40 years back, and with which I have, for several years past, had an immense deal of trouble, should be definitely closed, so long as I have in my possession materials to enable me to afford any further explanation, if such shall be required. There seemed the less reason to expect any hesitation on this point, as it was shown in my report dated 31st May 1836, that the public is indebted to me.

2dly. That I should receive my full salary for life, after my long services of upwards of 43 years. This I conceive to be my undoubted right, and, moreover, is agreeable to the practice which has prevailed, without a single exception, in the abolition of offices in Scotland held by the same tenure as mine, that is for life.

In reference to your intimation, that their Lordships are to lay copies of their minutes, with the reports and other documents on this subject, before Parliament, I beg to state that I have not the smallest objection to this step, as I have the most confident reliance on the justice of Parliament that it will not authorize a different rule to be adopted in my case than has hitherto been observed on the abolition of offices in Scotland similarly situated.

I, however, trust that before bringing the case before Parliament, their Lordships will furnish me with copies of all the reports and other documents intended to be submitted, in order that these may be accompanied with such observations by me as circumstances may render necessary. I consider this, and the supply of any material omission in the information to be so submitted, indispensable to a right understanding of the whole matter by Parliament; as the few extracts from reports, &c., which have ever been communicated to me, were found to be most erroneous, and admitted to be so, so soon as I was permitted to see and answer them, and such may also be the case with other documents which I have not seen.

I am, &c.

To the Secretary of the Treasury. (signed) *Henry Jardine*, K. R.

COPY of TREASURY MINUTE, dated 7th February 1837, on the foregoing Letter.

ACQUAINT Sir Henry Jardine that my Lords having obtained the authority of the House of Commons to introduce a Bill for regulating the offices of the Exchequer of Scotland, their Lordships have laid a Bill for that purpose before that House of Parliament, and will present to the House copies of such documents and papers as, in their judgment, are necessary for enabling Parliament to determine upon the propriety and necessity of the course recommended by this Board.

State to him that it does not appear to their Lordships to be either usual or necessary previously to submit such papers to him; and that their Lordships cannot allow to pass unnoticed that part of his letter, from which he appears to wish that it should be inferred that he has been deprived, on any occasion, of the opportunity of affording explanation on points connected with his accounts, and that where such opportunities have been afforded his explanations have always been satisfactory; since he has on every occasion been afforded ample means of offering explanation upon every point which appeared to their Lordships to require it, before they formed any judgment upon the matter, although such explanations have not always proved to be satisfactory to their Lordships.

COPY of TREASURY MINUTE, dated 3d January 1837.

MY Lords have before them the statement prepared by the King's Remembrancer of the Exchequer of Scotland, dated 20th August 1835, of the amount of

business executed in his office during each of the then last five years, under each of the 19 heads of the return of 10th June 1835, relating to the Treasury department, stating the number of folios of a certain number of words in those cases in which the business consisted in keeping records.

Write to the King's Remembrancer, and desire he will forthwith prepare and transmit to my Lords a continuation of that statement, made out in the same form, to 31st December 1836.

Sir, Exchequer Chambers, Edinburgh, 17 January 1837.

I RECEIVED your letter of 4th instant, referring to the statement prepared by me, dated 20th August 1835, of the amount of business executed in the office of King's Remembrancer during each of the then last five years, under each of the 19 heads of the return of 10th June 1835, relating to the Treasury department, stating the number of folios of a certain number of words in those cases in which the business consisted in keeping records, and requesting, by desire of the Lords Commissioners of His Majesty's Treasury, that I will prepare and transmit to my Lords a continuation of that statement, made out in the same form, to 31st December 1836.

In compliance with their Lordships' directions, I have prepared the said statement, which is herewith transmitted.

I am, &c.

(signed) *Henry Jardine*, K. R.

To the Secretary of the Treasury.

STATEMENT of the Amount of Business executed in the Office of the KING'S REMEMBRANCER, *Scotland*, during the Years 1835 and 1836, (in continuation of the Statement dated 20th August 1835) under each of the 19 Heads of the Return of 10th June 1835, relating to the Treasury Department; stating the Number of Folios of a certain Number of Words in those Cases in which the Business consisted in keeping Records.

Note.—In the return, dated 20th August 1835, a detail was given under each of the 19 heads of the nature of the business performed; it seems therefore unnecessary to repeat here these details.

RECORDS.

1. Of all Signatures for new Investitures of Lands taken out from the Crown by its Vassals.

The following number of signatures was passed in 1835 and 1836; viz.

In 1835 - - 66 signatures, of 679 folios or sheets of 2 pages each, averaging about 250
1836 - - 80 ditto - 1,154 - - ditto - - - words per sheet.

It is proper here to observe, as noticed in last statement, that the copies of signatures for the record are made by the agents for the parties, the Remembrancer's duty being only to compare the copy with the principal signature, prepare a particular index and keep the record.

2. Of Presentations by the Crown to Ministers of Parochial and other Livings in the Gift of the Crown in Scotland.

In 1835 - - - 12 presentations were received, entered in the list and given out.
1836 - - - 12 - - - ditto - - - - - - ditto.

3. Of all Warrants granted by the King or the Treasury authorizing the Remembrancer or Auditor to make Payments to Individuals or for Public Purposes.

The number entered in 1835 was 7, and consisted of 13 folios or pages of 260 words.
— 1836 - 9 — 13 —

4. Of Commissions to Judges, Sheriffs, Professors, and all others who have Salaries either on the Judicial or other Establishments of Scotland.

	Number of Commissions.	Folios or Pages of 260 Words.
In 1835 - - - -	28	- - - 53
1836 - - - -	12	- - - - 44

5. Of Quarterly Lists of Sums paid to Judges, Sheriffs, Professors, and all others who have Salaries on the Judicial and other Establishments.

In 1835 - - - - 66
1836 - - - - 66 } pages of 40 lines each.

6. Of

6. Of Quarterly Lists of Pensions paid on the Scotch Civil List.

In 1835	37	pages of 40 lines each.
1836	37	

7. Of Half-yearly Sums issued to Ministers of Parishes and Government Churches in Scotland under the Statutes 50 Geo. 3, c. 84, 5 Geo. 4, c. 72, and 5 Geo. 4, c. 90.

In 1835	19	pages of 40 lines each.
1836	19	

8. Of the Certificates of Residence of Sheriffs Depute and Substitute, in terms of the Royal Sign Manual of 25th March 1811, and reports Defaulters to the Treasury.

In 1835	2	folios or sheets of 2 pages.
1836	1	

9. Of all Appeals against Charges of Assessed Taxes decided by the Barons.

In 1835	37 appeals	61	pages of 260 words.
1836	43 —	74	

10. The Remembrancer checks and countersigns all Precepts or Orders issued on the Royal Bank by the Auditor for paying Salaries, Pensions, &c.

In 1835	2,982	were signed.
1836	2,910	

11. The Remembrancer, by directions of the Treasury, makes up for Parliament Estimates of the Sums necessary for carrying on the Public Business in Scotland.

Under this head the Remembrancer corresponds with the various public officers, whose expenses are estimated, in order to obtain the necessary information. When materials are collected, the estimate is prepared in draft, is extended in duplicate, and entered in the record, thus,

In 1835	7 pages, figures,	× 4	=	28
1836	7 - ditto -	× 4	=	28

12. The Remembrancer prepares such Statements as are required by either House of Parliament, by the Secretary of State, the Treasury, and Board of Woods.

These statements are generally copied four times: in draft, in duplicate, and engrossed in record.

	No.	Pages of Record of Imperial Paper.		Total.
In 1835	5	55	× 4 =	220
1836	3	12	× 4 =	48

13. The Remembrancer calls for and uplifts the Half-yearly Interest on the Sums advanced to the Commissioners of the Northern Lighthouses under the Stat. 54 Geo. 3, c. 136, and remits the same to the Treasury.

14. The Remembrancer receives half-yearly, and remits to the Treasury, the Interest and Sinking Fund of the Debt of 265,000 *l.*, due by the City of Edinburgh for Money advanced by Government on the Leith Docks.

Note.—The last payment made by the magistrates was on 10th November 1835, being a half-year's interest and sinking fund to 1st March that year; repeated applications have been since made for further payments without effect.

15. The Remembrancer reports on all Applications remitted to him by the Boards of Treasury and Woods, and prepares Commissions, Warrants, &c. by direction of these Boards.

	Number of Reports and Letters.	Number of Pages of about 200 Words each.
In 1835	91	330
1836	63	251

Note.—This statement, so far as it applies to the reports, gives only one-third of the writing, as each report is prepared in draft, copied fair, and thereafter entered in the record.

A minute-book is kept of the procedure had in the various applications to the Treasury and Board of Woods; it is first written in scroll and afterwards engrossed.

	Pages of Foolscap of about 180 Words.		Total.
In 1835	118	× 2 =	236
1836	107	× 2 =	214

16. He is also in frequent communication with the Commissioners of Woods, &c. in matters connected with the Land Revenues of Scotland.

	Number of Reports and Letters.	Number of Pages of about 200 Words each.
In 1835	7	62
1836	15	26

17. The Remembrancer performs the Duty of King's Almoner, whereby the Salary of 120*l.* per annum of that Office, lately abolished, is saved to the Public.

The duties under this head began at Whitsunday 1835. The Books kept are the Quarterly Rolls of Annuitants, Pay Book and Cash Book, and consist of the following number of folios of two pages each:

From Whitsunday 1835 to 31 December 1835:

Rolls	30 folios.
Pay Book	11 ditto.
Cash Book	8 ditto.

From 31 December 1835 to 31 December 1836:

Rolls	40 folios.
Pay Book	18 ditto.
Cash Book	11 ditto.

18. The Remembrancer takes charge, under the Commissioners of Woods, of Estates fallen to the Crown by Ultimus Hæres and Bastardy, and reports to that Board on all Applications made by Parties for Gifts of these Estates.

Note.—As the former Return brought down the proceedings under this head to 20th August 1835, the present statement commences at that date.

		Pages of about 250 Words.
1835	Reports	30 × 3 = 90
	Warrants or gifts	7 × 3 = 21
	Bonds	13 × 3 = 39
1836	Reports	31 × 3 = 93
	Warrants or gifts	88 × 3 = 264
	Bonds	64 × 3 = 192

The book in which the correspondence with the Treasury is entered from 20th August 1835 to 31st December 1836 consists of 247 pages of about 250 words. The letters are of the most part, first, drafted; secondly, copied fair; and thirdly, entered in record book.

And the book of letters and general correspondence with agents of applicants and donees consists of 200 pages of about 150 words.

19. The Remembrancer receives and keeps in Bank the Deductions authorized to be taken from all Estates of Ultimus Hæres and Bastardy gifted by the Crown, and pays out the same in Charitable Donations or otherwise, as he is instructed.

Note.—It is proper to observe that, besides the above, there are other duties performed in the King's Remembrancer's Office, which do not admit of being particularized; for instance, in the two years to which this statement applies there were 420 letters written on miscellaneous subjects, the record of which extends to 262 pages.

King's Remembrancer's Office,
Exchequer Chambers, Edinburgh,
17 January 1837.

Copy of TREASURY MINUTE, dated 24th January 1837.

My Lords have before them the return of the King's Remembrancer of the Exchequer of Scotland. dated 17th January 1837, being a statement of the business executed in that office in the years 1835 and 1836, prepared by order of this Board, in continuation of the statement showing the business done in the years 1830, 1831, 1832, 1833 and 1834, which was transmitted to this Board on 20th August 1835.

My Lords read again their Minute of 26th August last, in which they expressed their opinion as to what should be the future establishment for the discharge of the duties of the offices of King's and Lord Treasurer's Remembrancer when united; and having now before them this further Return, their Lordships are not only confirmed in the opinion expressed in that Minute, that the services of three clerks would be amply sufficient to carry on the whole of the duties of the united offices, but they are satisfied they would not be justified in postponing to give effect to the intended

intended reduction of the establishment of the King's Remembrancer's Office, so far as such reduction can be made by authority of this Board, leaving the situation o the King's Remembrancer himself to the consideration of Parliament.

My Lords are accordingly of opinion that the establishment of that office should be forthwith reduced to two clerks, one at 300 *l.* per annum, to be increased after five years' service at that rate, by 10 *l.* per annum, to 400 *l.*; and one at 100 *l.* per annum, to be increased after five years' service, by 5 *l.* per annum, to 150 *l.* My Lords are pleased to select Mr. A. C. Longmore and Mr. Briggs, now fourth and fifth clerks in the King's Remembrancer's Office, to fill those situations. They also desire that Mr. Briggs may be permitted to reckon as service, for the purpose of promotion on the new establishment, the number of years he has already served at 100 *l.* per annum in the King's Remembrancer's Office.

By this arrangement an immediate reduction of salaries to the extent of 1,200 *l.* per annum will take place, subject, in the meantime, to the superannuation allowances which may be granted to those individuals whose services will be discontinued.

If Parliament shall hereafter sanction the consolidation of the office of King's Remembrancer with that of Lord Treasurer's Remembrancer in Scotland, it will be necessary to transfer the services of the clerk now employed under the latter department to the consolidated establishment, and in that case it will be proper to place Mr. Glegg, the individual in question, in the situation to which he would have been appointed under the Minute of 26th August.

My Lords will hereafter proceed to consider the claims of Mr. Longmore, Mr. Kyd and Mr. Kirkwood, whose situations will be abolished, to the grant of superannuation allowances.

Write to the King's Remembrancer of the Exchequer of Scotland, that my Lords having had before them the statement transmitted in his letter of the 17th instant, and having received therefrom additional evidence of the necessity, in justice to the public, of carrying into effect the intended reductions in the establishment of his office, their Lordships have determined that these reductions, so far as it is in the power of this Board to make them, shall take place forthwith, leaving for the future consideration of Parliament the office held by himself; and accordingly are pleased to fix the establishment of his office at one clerk at 300 *l.* a year, to be increased after five years' service as such, by 10 *l.* a year, to 400 *l.*; and one clerk at 100 *l.*, to be increased after five years, by 5 *l.* a year, to 150 *l.*; such establishment to commence and take effect on and from 1st February next.

State to him that my Lords are pleased to select Mr. A. C. Longmore and Mr. Briggs to fill these two clerkships; and that although the services of Mr. Longmore, Mr. Kyd and Mr. Kirkwood should be immediately dispensed with, my Lords are of opinion that they will be justified in permitting them to receive their salaries to the 31st March next, and that they desire to receive from him the certificate required by the Act 4 & 5 Will. 4, c. 24, that they have discharged their duties with diligence and fidelity, to enable them to take into consideration the cases of these three gentlemen, with a view to superannuation, in the meantime.

CORRESPONDENCE respecting Mr. *Longmore*, Chief Clerk in the King's Remembrancer's Office.

Sir, Edinburgh, 2 November 1835.

WHILE we were engaged in conducting our inquiry into the office of the King's Remembrancer of Scotland, a circumstance has been brought to our notice, which we consider it to be our duty to report to you without delay, in order that it may be submitted to the Lords of the Treasury.

Mr. Briggs, the junior clerk upon the establishment, after having being examined with regard to the general business of the office, expressed a wish to make to us the following statement: That before he joined the office in 1829 he had been promised by Mr. Longmore, the chief clerk, a salary of 140 *l.* a year; that at the end of the first quarter only 25 *l.* was offered to him by the cashier, and that, in consequence, he went to Mr. Longmore to ask for an explanation; that Mr. Longmore told him that, although his official salary was only 100 *l.*, an arrangement had been made, by which he would receive 40 *l.* in addition to it from the other clerks, and that he wrote down on a slip of paper the sums they were respectively to pay; that, upon his returning to them, they paid him these sums with obvious reluctance, and have

 continued

continued to do so ever since; that if he had been aware of the mode in which this payment was to have been made, he would not have accepted his situation; and that it was so unpleasant to him, that he was desirous of bringing it before us as a matter of complaint.

We then proceeded to examine the other clerks, Mr. Kyd, Mr. Kirkwood, and Mr. Longmore, jun., who fully confirmed the statement of Mr. Briggs, as far as they were concerned in it.

Mr. Kyd, who is the cashier and receiver of fees, said, that he was desired by Mr. Longmore, senior, when Mr. Briggs first came to the office in 1829, to contribute 20 *l.* towards the augmentation of his salary; that he refused to do so, and threatened to appeal to Sir Henry Jardine; that Mr. Longmore replied, that what he had done was with Sir Henry's knowledge; that he went to Sir Henry, who professed ignorance of the arrangement, and said that he thought he would be a fool if he paid; but that ultimately he had consented to do so, from fear of the consequences of further resistance. Mr. Kyd added, that he had privately kept a regular and separate account of these extra payments, which he had made as cashier, to Mr. Briggs, and for which he had required receipts, as he conceived that he might one day be made responsible for them. We transmit to you this paper, which he produced to us.

Mr. Longmore, junior, stated to us, in answer to the only question that we put to him upon this subject, that he had contributed 10 *l.* annually to Mr. Briggs, and that he did so by desire of his uncle, Mr. Longmore, senior.

We then called upon Mr. Longmore, senior, to explain the transaction. He stated that he heard of this arrangement when Mr. Briggs entered the office, but was ignorant whether it was now continued; that it was entirely voluntary on the part of the other clerks, and must have originated in their desire to obtain the assistance of a good accountant in business connected with the taxes, which at that time pressed severely on the department; that he had never proposed to any of the clerks to contribute, nor had any of them ever remonstrated with him upon the subject.

We should have felt bound to state more at large the defence of Mr. Longmore, senior, if he was not himself engaged in preparing a memorial to the Lords of the Treasury, which he will transmit to you in a few days.

We then examined Sir Henry Jardine, who said that he had a vague recollection of an arrangement having been made with respect to salaries when Mr. Briggs first came to the office, but that he had taken it for granted that it was completely voluntary, and that he had no recollection of Mr. Kyd having complained to him upon the subject. He said that he had a high opinion both of Mr. Longmore, senior, and of the other clerks, and professed himself unable to reconcile the conflicting statements which had been made to us.

In the course of their re-examination, Mr. Briggs, Mr. Kirkwood and Mr. Kyd denied that there was any pressure of business upon the office in 1829, or that there was anything in the business connected with the taxes which any one of them could not readily have performed. This is the outline of the evidence which we received.

It now becomes our painful duty to add, that, upon full consideration, we are satisfied that Mr. Longmore, senior, interfered to effect this arrangement in a manner which must be considered compulsory on the other clerks, and that we are unable to attribute his having done so to a desire to promote the efficiency of the office. With this conviction, we request that you will lay this letter before the Lords of the Treasury, in order that they may take such steps as they shall conceive to be due to the honour and interests of the public service.

We have, &c.

(signed) *H. Labouchere,*
R. Steuart.

To F. Baring, Esq., M. P.

		Mr. Kyd.	Mr. Kirkwood.	Mr. Longmore.
		£. s. d.	£. s. d.	£. s. d.
30 Jan. 1830	Received 5*l.* 17*s.* 1*d.* - - *David C. Briggs.*	2 18 7	1 9 3	1 9 3
6 April –	Received 10*l.* - - - *David C. Briggs.*	5 – –	2 10 –	2 10 –
6 July –	Received 10*l.* - - - *David C. Briggs.*	5 – –	2 10 –	2 10 –
11 Oct. –	Received 10*l.* - - - *David C. Briggs.*	5 – –	2 10	2 10 –
6 Jan. 1831	Received 10*l.* - - - *David C. Briggs.*	5 – –	2 10 –	2 10 –
6 April –	Received 10*l.* - - - *David C. Briggs.*	5 – –	2 10 –	2 10 –
6 July –	Received 10*l.* - - - *David C. Briggs.*	5 – –	2 10 –	2 10 –
11 Oct. –	Received 10*l.* - - - *David C. Briggs.*	5 – –	2 10 –	2 10 –
6 Jan. 1832	Received 10*l.* - - - *David C. Briggs.*	5 – –	2 10 –	2 10 –
6 April –	Received 10*l.* - - - *David C. Briggs.*	5 – –	2 10 –	2 10 –
6 July –	Received 10*l.* - - - *David C. Briggs.*	5 – –	2 10 –	2 10 –
11 Oct. –	Received 10*l.* - - - *David C. Briggs.*	5 – –	2 10 –	2 10 –
5 Jan. 1833	Received 10*l.* - - - *David C. Briggs.*	5 – –	2 10 –	2 10 –
22 April –	Received 10*l.* - - - *David C. Briggs.*	5 – –	2 10	2 10 –
6 Aug. –	Received 10*l.* - - - *David C. Briggs.*	5 – –	2 10 –	2 10 –
4 Nov. –	Received 10*l.* - - - *David C. Briggs.*	5 – –	2 10 –	2 10 –
24 Jan. 1834	Received 10*l.* - - - *David C. Briggs.*	5 – –	2 10 –	2 10 –
26 April –	Received 10*l.* - - - *David C. Briggs.*	5 – –	2 10 –	2 10 –
14 July –	Received 10*l.* - - - *David C. Briggs.*	5 – –	2 10 –	2 10 –
7 Nov. –	Received 10*l.* - - - *David C. Briggs.*	5 – –	2 10 –	2 10 –
26 Jan. 1835	Received 10*l.* - - - *David C. Briggs.*	5 – –	2 10 –	2 10 –
April –	Received 9*l.* 8*s.* 10*d.* - - *David C. Briggs.*	4 14 5	2 7 2½	2 7 2½
1 July –	Received 10*l.* - - - *David C. Briggs.*	5 – –	2 10 –	2 10 –
1 Oct. –	Received 10*l.* - - - *David C. Briggs.*	5 – –	2 10 –	2 10 –

Sir, Exchequer Chambers, Edinburgh, 4 November 1835.

At the suggestion of Mr. Labouchere, I beg to trouble you with a memorial for myself; and I hope you will excuse a public officer of 35 years standing, who has very unexpectedly, and as he conscientiously thinks very innocently, found himself

in the character of a supplicant, to entreat your kind assistance in obtaining a favourable answer.

I have, &c.
(signed) *Adam Longmore.*

To F. T. Baring, Esq.,
Secretary of the Treasury.

To the Right Honourable the Lords Commissioners of His Majesty's Treasury,

The MEMORIAL of *Adam Longmore*, Chief Clerk of the King's Remembrancer's Office of Exchequer, Scotland;

Humbly showeth,

That the memorialist has learned with much regret that H. Labouchere, esq., Vice-president of the Board of Trade, and Robert Steuart, esq., one of your Lordships' number, who have lately been making some inquiries regarding the Exchequer in Scotland, have taken exception to the memorialist's conduct in relation to an appointment of a fifth clerk in the office, which took place so long ago as 1829. At their suggestion he now humbly submits the following statement of the facts of the case, to the truth of which he makes oath.

The charge against the memorialist, so far as he understands a verbal intimation of it, is, that either by compulsion or entreaty, he persuaded the second, third and 4th clerks (the last his own nephew) to give part of their salaries to the fifth or junior clerk, a perfect stranger to him, and in whom he had not the most distant personal interest. It is however hoped the following detail will remove all appearance of blame from the memorialist.

In the beginning of the year 1829, the late chief clerk of the King's Remembrancer's office, who was then 73 years of age, was seized with a serious illness, which induced him in the course of that year to retire upon an allowance from the Treasury equal to his full salary. Upon his resignation, the King's Remembrancer, with the approbation of the Barons, appointed the memorialist, then second clerk, to be the chief clerk; Mr. Thomas Kyd, then third clerk, to be second clerk; Mr. C. Kirkwood, formerly fourth clerk, to be third clerk, and Mr. A. C. Longmore, formerly fifth clerk, to be fourth clerk, and it then became necessary to look out for a fifth or junior clerk.

At this period a considerable portion of the business of the department consisted in checking and settling the accounts of collection of land-tax and assessed taxes, And the memorialist's predecessor, who had been in the office 53 years, and knew from experience the importance to the public service of having a person in it familiar with accounts, suggested, before he resigned, to the memorialist, and as he was informed by him, to the other three clerks (all of whom he had brought into the office, and continued to take an interest in them), that instead of a "raw hand," these were his words, "who for years would be of little use, the person to be appointed fifth clerk should be one who had been in the office of a law accountant for some time." He added, that if a person likely to answer could not be found for 100*l.* per annum, he thought the three junior clerks might contribute some small sums for a time out of the additional salaries of 100*l.* each, which his resignation would afford them, and which would not be lost to them, as the services of an active accountant would somewhat diminish their own labours, which at that time were very heavy. He therefore undertook to satisfy them of the expediency of this, and which the memorialist took it for granted he did, as he never heard a surmise or insinuation to the contrary.

Among the candidates for this office was Mr. D. Briggs, who had been some years in the office of Messrs. Selkirk & Company, law accountants. He was strongly recommended by the members of the house, both to Sir Henry Jardine and to the memorialist, but to both he was a perfect stranger. When Mr. Briggs applied, he or his friends were informed that the salary was only 100*l.*, but if he made himself particularly useful, and could relieve the other clerks of part of their over work, he might get something additional, until by succession or otherwise he should receive an increase of salary. This expectation was held out solely in consequence of what had been suggested by the chief clerk about to resign.

Mr. Briggs was also given to understand that the appointment was with Sir Henry Jardine, subject to the approbation of the Barons, and that an interview with

with Sir Henry would be necessary. Mr. Briggs accordingly called at the Exchequer and saw Sir Henry and the memorialist, to whom he mentioned that he received 140*l.* per annum from Mr. Selkirk, and that he would expect a like sum in the Exchequer.

Mr. Briggs was however informed by Sir Henry that he could not at that time say anything definitely, as he had to receive the authority of Sir Samuel Shepherd, then Chief Baron, as to that and the other appointments. At this stage of the business, although Sir Henry may now have forgot it, the memorialist is positively certain the arrangement proposed by the former chief clerk, who was still in office, was brought under his notice, and that he, as well as the memorialist, was satisfied that the clerks themselves were desirous of its being carried into effect, to secure their promotion and increase their salaries.

Mr. Briggs afterwards received the appointment, and it now appears that the addition of 40*l.*, which the memorialist had entirely forgot, has been paid regularly by the other clerks, without any objection or notice further than the mention of it once by Mr. Kyd, the paymaster of the establishment, to Sir Henry, but who does not recollect if it was in the shape of complaint. It may be the case, although the memorialist has no recollection of it, that when the first payment became due, the clerks, whose promotion was then secured, may have demurred; if such was the case, and if they asked the memorialist's advice, it is likely, after their previous voluntary concurrence, he would say they should pay for the bygone quarter at any rate.

From what has now been stated it will be seen that the suggestion of the additional allowance did not originate with the memorialist, but with his predecessor when in office, who stated expressly that the clerks had agreed to it very readily; hence no compulsion or entreaty was necessary, or ever attempted by the memorialist. Indeed such compulsion was impracticable, for the clerks had the Remembrancer and the Barons to apply to for redress if they considered themselves in the least aggrieved.

But further, had it been in his power, it cannot surely be considered very likely that he would have been inclined to have used undue influence to forward the views of an entire stranger at the expense of his own nephew, who was one of the contributors to Mr. Briggs's additional allowance. He therefore hopes your Lordships will, in these circumstances, exculpate him from all blame.

Should your Lordships, however, have any doubt on the subject, which the memorialist would deeply regret, he hopes you will be pleased to allow him a copy of the charge, and of the statements on which it is founded, neither of which he has seen, and that when furnished with these you will afford him another opportunity of stating his case to your Lordships. This, he trusts, will be considered only justice to an old officer of 35 years' standing, whose conduct till now has never been questioned by his superiors, and whose interference, such as it was, in this matter, was dictated solely by an anxious wish to benefit the public service, and to provide for the efficient performance of the business of the office with which he had been so long connected.

Your Lordships' attention is humbly requested to the certificate of Sir Henry Jardine hereto annexed.

All which is humbly submitted by

Adam Longmore.

"I, Adam Longmore, before designed, hereby make oath and say, that all and every of the statements contained in the preceding memorial are, to the best of my knowledge and belief, true. So help me God.

"Edinburgh, 4 November 1835. "*Adam Longmore.*"

Sworn before me,

Robert Thomson,

J. P. for the City of Edinburgh.

Exchequer Chambers, Edinburgh, 3 Nov. 1835.

I HAVE attentively considered the preceding memorial, and I have no hesitation in corroborating the statement of Mr. Longmore, not only from my own knowledge of some of the facts, but from the confident belief, arising from 35 years' official

knowledge and experience, that those circumstances, which did not fall under my own observation, would not have been stated by him, unless they were strictly true. I am also convinced, that neither he nor his predecessor had any motive in the transaction referred to beyond an anxious wish to benefit the public service, which they conceived they were doing by introducing Mr. Briggs into the office, and to which I consented from the same impression. With regard to Mr. Longmore's merits as a public servant, I can with perfect confidence say that I have never known a more faithful, zealous, intelligent and efficient officer.

(signed) *Henry Jardine,* K. R.

Copy of TREASURY MINUTE of 10 November 1835.

Read Report of Mr. Labouchere and Mr. Robert Steuart, dated 2d instant, relating to the conduct of Mr. Adam Longmore, chief clerk of the King's Remembrancer's Office, Scotland, in regard to the appointment of Mr. D. C. Briggs to a clerkship in that office, in the year 1829.

Read also memorial of Mr. Adam Longmore, dated 4th instant, submitting a statement of the facts of the above case.

Transmit copy of those passages in the report which state the evidence in inculpation of the conduct of Mr. Longmore, to Sir Henry Jardine, and desire that he will, without delay, call upon Mr. Longmore for any explanation or defence which he may wish to lay before my Lords on the subject. Desire Sir Henry Jardine will also immediately furnish my Lords with an explanation with respect to the transaction, so far as it affects him.

Sir, Exchequer Chambers, Edinburgh, 18 November 1835.

I received your letter of the 12th instant, in which you acquaint me that the Lords Commissioners of the Treasury having had under their consideration a letter from Mr. Labouchere and Mr. R. Steuart, dated 2d instant, relating to the conduct of Mr. Longmore in regard to the salary of Mr. Briggs, a junior clerk in my office, you were directed to transmit a copy of those passages in the said letter which state the evidence in inculpation of the conduct of Mr. Longmore, and desire me to call upon him for any explanation or defence which he may wish to lay before my Lords on the subject. You also desire that I will furnish my Lords with any explanation with respect to the transaction, so far as it affects myself.

In compliance with your desire, I called upon Mr. Longmore for such explanation as he wished to lay before their Lordships, and he has given me the letter of this date, which I now transmit for their Lordships' consideration.

With regard to the transaction, so far as I was concerned, I beg to state, that when I came into office I was resolved to leave the detail of the duties of the different clerks entirely to the arrangement of the late Mr. Longmore, then first clerk, who had been many years in the office, as I did not consider that it would be proper to interfere with him, having every reason to believe that from his long experience he was a much better judge than I could be of the proper mode of conducting the detail of the business.

From this circumstance I was led not to pay so particular attention to the arrangement as I might otherwise have done, of making up Mr. Briggs' salary by a small contribution from the other clerks, which, at the time, I understood met with their entire approbation, and particularly as these very clerks were at the time receiving an addition to their own salaries, and particularly as no regular objection was ever stated to me.

I beg leave also to state my entire conviction that the present first clerk, Mr. Longmore, could have no view in the arrangement, in so far as he knew of it, but the good of the service, by procuring the assistance of an experienced clerk to assist in carrying on the duties of the office, which were then very heavy.

I am, &c.

To F. Baring, Esq., Treasury. (signed) *Henry Jardine,* K. R.

Sir, Exchequer Chambers, Edinburgh, 18 November 1835.

HAVING perused Mr. Baring's letter to you, dated the 12th instant, and also the accompanying extract from a report of Mr. Labouchere and Mr. Steuart, relating to my conduct in regard to the salary of Mr. Briggs, the junior clerk of the office, I beg to submit the following explanation of my concern in that matter.

You are aware that on the 4th instant I transmitted to the Treasury, at the suggestion of Mr. Labouchere and Mr. Steuart, a memorial or statement of the facts of the case, which statement you saw and corroborated, so far as the circumstances fell within your observation or recollection. It may therefore be sufficient now to give the substance of that statement, to the accuracy of which I have already made oath.

1. In the memorial it is shown that the suggestion of giving an extra allowance for a term from the increase of 100 *l.* to the salaries of each of the three under clerks did not originate either with you or me, but with the former chief clerk, Mr. Longmore, senior, who proposed it a considerable time before he quitted office.

2. That with a view to secure their promotion, and also to relieve them of part of their then heavy labours, he thought such allowance could well be spared, and would be well bestowed, from the increase of salary of 100 *l.* to each.

3. That among other candidates for the office of junior clerk was Mr. Briggs (a perfect stranger to all of us), then a clerk in the office of Messrs. Selkrig & Co., law accountants, by whom he was strongly recommended. At the time he was so recommended, either he or his friends were informed that the official salary was only 100 *l.*, but that if he made himself very useful he might get some addition, until his salary should be augmented by promotion or otherways.

4. That some time after this, Mr. Briggs called at the Exchequer, and saw both you and me, on which occasion he mentioned that he received 140 *l.* per annum from Mr. Selkrig, and that he would not be inclined to leave his office for a less sum. At that interview you told him you could not promise the office, as you had first to report the matter to the Chief Baron, and obtain his sanction to any new appointment. After Mr. Briggs retired, some conversation ensued as to the salary, when I mentioned to you the plan proposed by the then chief clerk for making up the surplus, and which from the interest he took in these clerks we fully believed had their entire approbation, and no doubt he thought so also.

5. That some time afterwards Mr. Briggs was recommended to the Barons as one likely to prove a useful and efficient clerk, and accordingly received the appointment, to the exclusion, as you know, of others who were better known to us, and who there was every desire to serve had a sense of duty permitted.

6. That so far as I recollected, I had never heard any complaint against the payment of this extra allowance, the circumstances of which I had entirely forgot.

Having then detailed the substance of the memorial now at the Treasury, I proceed to notice the averments of the clerks, which differ from that part of my statement where I have mentioned that I did not recollect of being applied to on the subject of the contribution when the first instalment became due. I have not yet been able to bring to my recollection the application referred to, but as they coincide in stating that such was made, I am inclined to think my memory must be at fault, and that they are correct in saying that I recommended payment. But with the impression received from my predecessor, that they had voluntarily agreed to such payment, and when under such impression, Mr. Briggs had been brought into the office, no other advice could have been offered. And it is not easy to believe that the clerks themselves did not see the matter in the same light, otherwise they would not have continued for six years to pay the allowance, thus completely homologating the transaction. As to the allegation that they were silent from apprehension of me, you know that it is groundless, for the following reasons: In the first place I had no interest in the matter; 2dly, Mr. Kyd did mention the circumstance to you; 3dly, the Barons would have readily listened to any well-founded complaint against either you or me; and 4thly, I had neither the power nor the inclination to injure any of those individuals, two of whom had long been my fellow officers, and the other was my own nephew, and the comfort and convenience of all of them I was ever desirous to consult, so far as I could consistently with the regular dispatch of the business which it was your wish and my duty to have properly and accurately executed.

With regard to that part of the clerks' statement which denies that there was any pressure of business in 1829, I have to remark that if an attendance-book had

then been in use, it would have given evidence of such a pressure, and shown that the attendance was then generally nine or ten hours a day, which was much and justly complained of at the time, although now, at the distance of six years, it may appear less formidable. The fact of such pressure in the latter part of 1829 and beginning of 1830 is however undeniable, as will appear from the following statements of the official fees (the best possible criterion of the extent of business) furnished by Mr. Kyd, the receiver, for the years 1827, 1828, 1829, 1830 and 1831. To understand the matter rightly, it is to be kept in view that several months usually elapse after the work is done before the fees are received and brought into charge. Thus the very large amount of fees of 1830, which far exceed those of previous years, arose in a considerable degree from the work done in the latter part of 1829, at which time Mr. Briggs came into the office.

Fees:	£.	s.	d.
Year ended 31 December 1827 - - -	4,321	13	5
Ditto - - - - 1828 - - -	4,336	13	11
Ditto - - - - 1829 - - -	4,370	13	11
Ditto - - - - 1830 - - -	5,668	10	5
Ditto - - - - 1831 - - -	4,839	5	2

The clerks have clearly fallen into a mistake in this averment, as perhaps they may have done on other points.

As to the other remark that there was not anything connected with the taxes which the former clerks could not have performed, it may be answered that it was not intended to throw out, as the remark seems to imply, the slightest insinuation against the capabilities of those individuals; on the contrary, they are as attentive and industrious officers as are to be found in other departments. It was the want of time and power to overtake the work, and not the want of will or capacity, which suggested the selection of a junior clerk likely to prove an efficient assistant to them.

From what has now and formerly been stated, I trust their Lordships will be satisfied that no blame attaches to me individually.

I am, &c.

To Sir Henry Jardine, *Adam Longmore.*
King's Remembrancer, Scotland.

Edinburgh, 5, Rankeellor-street,
Sir, 4th January 1836.

I BEG leave to acquaint you that, in consequence of what passed when Mr. Labouchere and yourself were here, Messrs. Kyd, Kirkwood and Longmore have declined paying me, without specific directions, the quarterly sum of 10 *l.* which they have been in use to do for the last six years, in order to make up my salary of 140 *l.*, the rate at which I was engaged to enter the office of the King's Remembrancer, Scotland.

When I mention to you that I support two sisters besides myself on my small income, you will readily perceive that the stoppage of any part of that income exposes me to much inconvenience; and as I cannot bring myself to believe that I am to be the sufferer from a transaction with which personally I have no concern, I venture to hope that you will not deem me intrusive in bringing this matter under your notice, and that you will favour me with your advice whether it would be proper that I should petition the Treasury on the subject.

I have, &c.

Robert Steuart, esq., of Alderston, *David C. Briggs.*
&c. &c. &c.

COPY of TREASURY MINUTE of 12 January 1836.

MY Lords have before them a letter addressed to Mr. R. Steuart (a member of their Lordships' Board) by Mr. D. C. Briggs, the junior clerk in the office of the King's Remembrancer in Scotland.

Write

375

Write to Mr. Briggs, and acquaint him that my Lords can on no account admit his claim to any remuneration for his official services beyond the salary attached to his office, nor can they recognize any such private arrangement as that to which he refers.

Unto the Right Honourable the Lords Commissioners of His Majesty's Treasury.

The humble PETITION of David Crichton Briggs, fifth clerk in the King's Remembrancer's Office, Exchequer, Scotland.

Humbly showeth,

That your petitioner was in the year 1829 engaged by Mr. Longmore, chief clerk in the King's Remembrancer's Office, to act as fifth clerk in that department, at a salary of 140 *l.* per annum, which salary he received down to 1st October 1835.

That your petitioner, in agreeing to those terms, firmly believed and acted on the understanding, that the salary of 140 *l.* was the salary fixed upon and allowed by Government to the person filling the situation of junior clerk in the department. Unfortunately, however, when quarter-day came round, he was surprised to find that 100 *l.* was the established salary, and that the 40 *l.* was taken from the following gentlemen, his superior officers, in the proportions set against their names; viz.

Thomas Kyd - - - - -	£. 20
Charles Kirkwood - - - -	10
Adam C. Longmore - - - -	10

That in October 1835, the Right Hon. H. Labouchere and Mr. Steuart, one of your Lordships' Board, arrived in Scotland, to inquire, among other things, into the state of the King's Remembrancer's Office, and it will be seen from the evidence taken before them, and from the receipts given by the petitioner to these gentlemen, that he was completely ignorant at the time of his engagement that the sum of 140 *l.* was not the salary allowed by Government, and also of the source from which the increased allowance was to come. Indeed had your petitioner known these circumstances, he never would have accepted the situation.

That since the visit of Mr. Labouchere and Mr. Steuart to Scotland, Messrs. Kyd, Kirkwood and Longmore have declined to continue to pay the 40 *l.*, and Mr. Longmore, the chief clerk, who engaged your petitioner, also refuses to pay the salary he stipulated to pay him. That your petitioner has thus been deprived of 40 *l.* a year of his income since 1st October 1835, amounting at 1st January 1837 to 50 *l.*, and having a brother in bad health and a sister depending upon him for support, the loss of so much of his income has caused the petitioner very serious inconvenience.

In these circumstances, and as your petitioner was engaged by an officer of Government at a salary of 140 *l.*, he humbly ventures to hope that your Lordships will cause that bargain to be fulfilled by issuing an order upon Mr. Adam Longmore, the chief clerk of the department, who made the bargain with your petitioner, to pay the said balance due to the petitioner quarterly out of the salary of 600 *l.* per annum, received by him, or to do otherwise in the premises as shall seem to your Lordships most expedient.

(signed) *David C. Briggs.*

Exchequer Chambers, Edinburgh,
29 November 1836.

Copy of TREASURY MINUTE of 13 December 1836.

Read Memorial from Mr. D. C. Briggs, dated 29th ultimo, requesting payment of an alleged arrear of salary as fifth clerk in the King's Remembrancer's Office, Edinburgh.

Read also Mr. Briggs' letter to Mr. Steuart of 4th January 1836, and Minute of 12th January thereon.

Acquaint Mr. Briggs that my Lords can only refer him to the communication made to him on this subject in the month of January last.

LORD TREASURER'S REMEMBRANCER.

Unto the Right Honourable the Lords Commissioners of His Majesty's Treasury.

The PETITION of *Robert Montgomery*, Lord Treasurer's Remembrancer in Exchequer, Scotland;

Humbly showeth,

That the office of Lord Treasurer's Remembrancer in Scotland was regulated by warrant of your Lordships, bearing date the 31st day of March 1826, under the provisions of the statute of 57 Geo. 3, c. 64, by which warrant the following annual salaries were granted:

To the Lord Treasurer's Remembrancer - - -	£. 400
To his clerk - - - - - - - - -	120
	£. 520

The salaries so granted to be paid quarterly out of the fees charged or made chargeable for or in respect of the said office which your Lordships directed to be formed into a fee-fund. That by said warrant your Lordships' authorized and empowered the Barons of the Court of Exchequer in Scotland to require him, the Lord Treasurer's Remembrancer, to make up quarterly accounts of the said fees for their inspection, and that he should pass accounts yearly thereof before them, and after payment of the said salaries, you directed the surplus to be paid over to the Receiver-general of Scotland, to be by him paid and accounted for in the same manner as other the public monies received and accounted for by him; and if the said fee-fund should at any time be found insufficient to meet the charges thereon, you authorized the said Barons to grant orders on the Receiver-general to make good the deficiency out of any of the public monies applicable to the support of the courts of justice in Scotland.

That the fees of the office have accordingly been formed into a fund for defraying the said salaries, but they have upon the whole been found insufficient for that purpose; and during the year ending the 5th instant, these fees only amounted to 400*l.* 2*s.* 6*d.*

That the fees, as they are from time to time received in the office, are paid into an account kept, in the name of the petitioner, with Sir William Forbes & Co., bankers, and the interest accruing thereon is carried to the credit of the fund. Quarterly accounts of the fees have hitherto been rendered to the Barons, and when a surplus occurred at the end of a quarter, after paying the salaries, it was allowed to remain in the bank at interest to meet the salaries for the following quarter. On the other hand, when there happened to be a deficiency, it was made up by an order of the Barons upon the Receiver-general, as authorized by said warrant.

That the petitioner begs leave to annex a statement of the fees received by him during the quarter ending the 5th instant, and of the balance on last quarter's accounts and interest remaining in the bank at that date, from which it will appear that there is a deficiency to the amount of 115*l.* 9*s.* 4*d.* for defraying the salaries of him and his clerk for said quarter.

The petitioner having, as usual, applied to the Barons by petition to make good this deficiency, their Lordships, of this date, pronounced the following deliverance: "Read again with report; the petitioner must apply to the Treasury."

Your petitioner therefore prays that it may please your Lordships to direct the said deficiency of 115*l.* 9*s.* 4*d.* to be paid to him.

(signed) *Robert Montgomery*, L. T. R.

Lord Treasurer's Remembrancer's Office,
Exchequer Chambers, Edinburgh,
15 January 1833.

STATEMENT of Fees received in the Office of the Lord Treasurer's Remembrancer in Exchequer, Scotland, for the Quarter ending 5 January 1833.

Made up in Terms of Treasury Warrant regulating the said Office, of date 31 March 1826.

		£. s. d.
1832:		
October - 16	By cash for entering account of James Tytler, late Crown agent, for criminal prosecutions, from 31st December 1829 to 9th December 1830 - - - - - - -	2 7 –
— –	Ditto - for entering account of David Cleghorn, Crown agent, for criminal prosecutions, from 9th to 31st Dec. 1830 - - - - - - - - - - -	– 3 –
November 19	Ditto - for entering commission in favour of T. H. Miller, advocate, as interim sheriff of Selkirkshire - - -	– 12 6
— 28	Ditto - for entering commission in favour of ditto, as sheriff of Selkirkshire - - - - - - - - -	– 12 6
	Sum of Fees - - £.	3 15 –
	State of Fee Fund:	
1832:		
October - 10	By balance on account of fees for quarter ending this date	9 12 6
1833:		
January - 5	By the above fees - - - - - - - - -	3 15 –
–	By interest on account of fees kept with Sir William Forbes & Co. balanced at this date - - - - - -	1 3 2
–	To Lord Treasurer's Remembrancer's salary, for quarter ending this day - - - - - £. 100 – –	
— –	To salary of James Glegg, his clerk, for same period - - - - - - - - 30 – –	
	Deficiency of Fee Fund for paying these salaries - - - - - - - - -	115 9 4
	£. 130 – –	130 – –

Lord Treasurer's Remembrancer's Office,
Exchequer Chambers, Edinburgh,
15 January 1833.

(Certified by)
Robert Montgomery, L. T. R.

Copy TREASURY MINUTE, dated 25 January 1833.

My Lords read a Petition from the Lord Treasurer's Remembrancer in Scotland, praying that this Board will direct payment to be made to him of the sum of 115*l.* 9*s.* 4*d*, being the amount of deficiency of the fee-fund in his office, towards payment of the salaries (amounting to 130*l.*) due therein, for the quarter ended 5th January 1833.

My Lords read also a Report of the Barons of the Exchequer in Scotland, respecting the regulations and establishment of the office of Lord Treasurer's Remembrancer, dated 7th December 1825.

Read also Treasury Warrant for the regulation and establishment of the office of Lord Treasurer's Remembrancer in Scotland, dated 31st March 1826.

Read also Commission in favour of Robert Montgomery, esq., Lord Treasurer's Remembrancer, dated 31st March 1826.

My Lords, deeming it to be of essential importance that the objects of the Act of the 57 Geo. 3, c. 64, should be scrupulously carried into effect, as well as of the suggestions of the Barons in their Report of the 7th December 1825, and of the regulations required by the Treasury Minute of the 31st March 1826, and under and subject to which the patent of appointment of the same date is granted, desire that a letter be written to the Lord Treasurer's Remembrancer, requesting him to state how far the duties of his office are discharged by him substantially and strictly in person; whether any portion, and what of such duties be devolved

on his clerk, in particular; whether any part of the official duty, in so far as relates to the examination of the sheriffs' accounts, be devolved on the clerk in his office.

My Lords further desire the Lord Treasurer's Remembrancer may furnish to this Board an account showing the hours of actual daily attendance in the office, of himself and his clerk, from the dates of their appointments respectively.

Sir, Exchequer Chambers, Edinburgh, 29 January 1833.

I HAVE had the honour to receive your letter of the 26th instant, acquainting me that having laid before the Lords Commissioners of His Majesty's Treasury my memorial, praying payment of the deficiency of my salary, arising from loss of fees for the quarter ended 5th January 1833, you were commanded by their Lordships to desire I would state how far the duties of my office are discharged substantially and strictly in person; whether any portion and what be devolved on my clerk, and particularly whether any part of the official duty relating to the examination of the sheriffs' accounts be devolved on the clerk in my office, and that their Lordships also desire that I will furnish to them an account showing the hours of actual daily attendance in my office of myself and clerk, from the dates of our appointments respectively.

In answer, I beg leave to acquaint you, for the information of their Lordships, that the duties of my office are not, strictly speaking, executed with my own hand, but are performed, under my superintendence, by the clerk in this department, in whom I have perfect confidence, and for whose actings I am responsible; and with respect to the official duty relating to the examination of the sheriffs' accounts, I have to state that such duty is also performed by him under a like superintendence and responsibility on my part.

The devolving these duties is in accordance with former practice, and which I have continued in the person of my present clerk, from his practical knowledge of detail, he having been bred in the country, where he had every opportunity of acquiring a perfect knowledge of the various duties of which these accounts are composed, and his management, under my superintendence, has been carried on with the knowledge of the honourable the Barons of Exchequer.

With regard to the account required of the hours of actual daily attendance in the office of myself and clerk, I beg to state, in so far as concerns myself, that I kept no account of my attendances, but that I gave regular attendance during the sitting of the court, and on all other occasions when my presence was necessary for carrying on the business of the office, having no professional duties to attend to.

The hours of attendance of my clerk, I may state generally to be from ten to four, and from six till nine in the evening, during the sitting of the court, and he performs no other duties.

I have, &c.

The Right Hon. T. Spring Rice. (signed) *Robert Montgomery*, L. T. R.

COPY TREASURY MINUTE dated 15 Feb. 1833.

MY Lords read a letter from Mr. Montgomery, the Lord Treasurer's Remembrancer in Scotland, dated 29th January, in reply to Mr. Spring Rice's letter of the 26th ultimo, respecting the manner in which the duties of the office of Lord Treasurer's Remembrancer are discharged.

My Lords read again their Minute of the 25th January on which Mr. Spring Rice's letter was founded, and advert to Mr. Montgomery's statement, that the duties of his office are executed under "his superintendence," and in particular as to "the examination of the sheriffs' accounts," that "such duty is also performed by his clerk under a like superintendence and responsibility on his part."

Also, "that the devolving these duties is in accordance with former practice, which have continued in the person of his clerk from his practical knowledge" of detail.

My Lords read again the Act of the 57 Geo. 3, c. 64, under the 11th section of which Act the office of Lord Treasurer's Remembrancer now stands regulated.

My

My Lords read again the Report of the Barons of the 7th December 1825; also the Treasury Warrant, dated 31st March 1826; also the Commission in favour of R. Montgomery, esq., dated 31st March 1826.

My Lords cannot but remark that Mr. Montgomery states the duties of his office to be devolved on his clerk in accordance with former practice, while the provisions of the statute and the authorities under which the office is now by law regulated, distinctly provide for a different practice, and which it was the object of all those authorities carefully and firmly to establish.

My Lords observe that the Warrant, dated 31st March 1826, provides "that the Lord Treasurer's Remembrancer for the time being do give daily attendance in his office for the hours to be fixed by the said Barons, and that no part of the duty be devolved on the clerk in so far as relates to the examination of the accounts of any kind, except in the case of urgent necessity, and with the previous consent of the Barons."

Considering that the office of Lord Treasurer's Remembrancer has been recently and most carefully regulated, my Lords feel it to be incumbent on them to take care that full effect be given to the spirit and intent of the law; and seeing that the duties of the office are not discharged in conformity to the regulations under which the present Lord Treasurer's Remembrancer was appointed, desire that a letter be addressed to him calling his attention to the whole tenor and provisions of the Statute, Report of the Barons, Warrant of Treasury, Commission in his favour above recited, and acquainting him that my Lords feel it to be their duty to secure the strict fulfilment of the conditions under which his appointment took place; and consequently to require either that the duties of the office of Lord Treasurer's Remembrancer be executed in exact accordance with such conditions, or that Mr. Montgomery should resign the office.

Lord Treasurer's Remembrancer's Office,
My Lords, Exchequer Chambers, Edinburgh, 21 February 1833.

In obedience to your Lordship's Minute of the 15th instant, I have read the statute 57 Geo. 3, c. 64, and the other documents referred to by your Lordships, and shall in future execute the duties of my office in person, and in particular devolve no part of the examination of accounts of any kind upon my clerk.

I am, &c.
(signed) *Robert Montgomery*, L. T. R.

The Right Hon. the Lords Commissioners
of His Majesty's Treasury.

Copy TREASURY MINUTE on the foregoing Letter, dated 29 March 1833.

Read a letter from Mr. Montgomery, dated 21st ultimo, stating that he will for the future execute in person the office of Lord Treasurer's Remembrancer, N. B.

My Lords read again the petition of Mr. Montgomery, dated 15th January last, by which it appears that the sum of 115*l.* 9*s.* 4*d.* is due to him to make good the deficiency of the fee-fund for payment of the salaries of himself and clerk to 5th January 1833.

My Lords read their Minutes of 25th January and 15th February 1833, relating to the duties performed by Mr. Montgomery.

My Lords, considering the statement now made by Mr. Montgomery, that he will in future execute the duties of his office in person, and in particular devolve no part of the examination of accounts of any kind upon his clerk, desire that an order on the Receiver-general for Scotland be made by the King's Remembrancer and Auditor for the sum of 115*l.* 9*s.* 4*d.* in favour of Mr. Montgomery, to make good the deficiency on the fee-fund of his office for the quarter ended 5th January 1833.

Write to the King's Remembrancer accordingly.

To the Right Honourable the Lords Commissioners of His Majesty's Treasury.

The PETITION of *James Glegg*, Clerk in the Office of the Lord Treasurer's Remembrancer in Scotland.

Humbly showeth,

That in the month of September 1829 the petitioner was appointed to the situation of clerk in the office of the Lord Treasurer's Remembrancer in Scotland, which office was regulated by warrant of your Lordships, dated 31st March 1826, under the provisions of the Act 57 Geo. 3, c. 64.

That the principal duty of the said office is to examine and fit the annual accounts of the sheriffs, which are composed of the charges and expenses incurred to sheriffs' clerks, procurators, fiscal and other subordinate officers and persons employed in the investigation and trial of criminal offences, and of certain other items for public business of a civil nature, including the claims of the sheriffs lately introduced by authority of the Act 2 & 3 Will. 4, c. 65, for amending the representation of the people in Scotland.

That since his appointment, the petitioner has performed, and still continues to perform, various important services connected with the examination and adjustment of these accounts, to which and to the other business of the office of every description his whole time and attention are exclusively devoted.

That the accounts of the sheriffs amount annually to about 30,000 *l.*; being composed of innumerable small items, the checking of them is attended with great labour and anxiety, and requires not only strict integrity, but the utmost vigilance and perseverance in the person to whom the task is committed: that from the rigid scrutiny to which these accounts are subjected, large sums are annually struck off the charges of the different officers and saved to the public. It is, therefore, of importance that this duty be discharged in an efficient manner; but which cannot be done without much labour, application and confinement.

That the salary affixed to the petitioner's situation by the foresaid Treasury Warrant is 120 *l.* per annum, but being subject to the deduction of five per cent. required by your Lordship's Minute of 4th August 1829, in aid of a superannuation fund, he in fact only receives 114 *l.* per annum.

That the petitioner takes the liberty of humbly submitting to your Lordships that his remuneration is not only inadequate to the laborious and important duties he performs, but is far below the average allowance made to other officers in the public service, whose duties in many instances are neither so extensive nor laborious; and he ventures to make this application in the hope that you will take his case into consideration, and grant him such addition to his salary as in the circumstances your Lordships may deem reasonable.

That the petitioner humbly begs leave to refer to a Report transmitted to your Lordships by the Barons of Exchequer, dated 15th July 1831, concerning the duties and emoluments of the different officers connected with the Court of Exchequer, in which their Lordships were pleased to state their approval of the manner in which the petitioner discharged his duty, and to recommend him to your Lordships for an additional salary.

May it therefore please your Lordships to take the petitioner's case into your consideration, and to grant him such addition to his salary as to your Lordships shall seem just.

And your petitioner shall ever pray,

Exchequer Chambers, Edinburgh, 6 December 1833. (signed) *James Glegg.*

TREASURY MINUTE, 17 December 1833.

My Lords read letter of Mr. Glegg, clerk in the office of Lord Treasurer's Remembrancer in Scotland, praying for additional remuneration for the duties which he performs, and desire that a letter may be written to Mr. Glegg, directing him forthwith to transmit, for the information of my Lords, a statement setting forth in full detail the specific and entire duties which he has performed since 1st day of April last, and that my Lords may be fully informed of the nature and extent of the duties which are discharged by him, and the amount of labour necessary to their due performance.

Sir,

Sir, Exchequer Chambers, Edinburgh, 28 December 1833.

In obedience to your letter of the 19th instant, I have the honour to transmit, for the information of the Lords Commissioners of His Majesty's Treasury, a statement of the duties which have been performed by me as clerk in the office of the Lord Treasurer's Remembrancer in Scotland, since the 1st day of April last.

I have, &c.

The Hon. J. Stewart, (signed) *James Glegg.*
Treasury Chambers, London.

STATEMENT of the Specific and Entire Duties which have been performed by *James Glegg*, as Clerk in the Office of Lord Treasurer's Remembrancer, in *Scotland*, between the 1st day of April and the 27th day of December, both in the year 1833.

1. Examining and checking the accounts of the sheriffs of the following counties, for the year ended at Whit-Sunday (15th May) 1833; viz. Aberdeen, Argyll, Ayr, Banff, Berwick, Bute, Caithness, Clackmannan and Kinross, Dumbarton, Elgin and Nairn, Fife, Forfar, Haddington, Inverness, Kincardine, Kirkcudbright, Linlithgow, Orkney and Shetland, Peebles, Perth, Renfrew, Ross, Roxburgh and Selkirk.

It may be proper to observe that the sheriffs' accounts are composed of the business charges of procurators fiscal, sheriffs' clerks, medical and other professional men, messengers-at-arms, sheriffs' officers and others employed in the investigation and trial of criminal offences carried on under the authority of the sheriffs and the counsel for the Crown in Scotland, including allowances to witnesses for attending precognitions and trials, together with the expense of transmitting convicts under sentence of transportation to the hulks or other places appointed for receiving them; and the expense of publishing Royal proclamations, executing writs for the election of Members of Parliament, ascertaining the fiar prices of grain and meal in certain counties.

The accounts so examined by me extended in whole to nearly 3,000 pages, all of which, with numerous vouchers required to be attentively perused, checked and compared in various ways, with a view to detect erroneous and improper charges, while at same time it was necessary to keep constantly in view the table of fees and other established rules of Exchequer observed in the taxation of such accounts.

Afterwards, hearing such of the parties or their agents as desired it personally in explanation of those items in their accounts which appeared to me to be objectionable, and minutely detailing to them the grounds upon which the objections were made, and the rules applicable to the subject.

N.B.—The accounts of the other counties not comprehended in the above list (six in number) are in course of examination.

2. Writing 16 certificates for the auditor of the Exchequer, of sums which have been deducted from the claims of the sheriffs under the Reform Act in 1832, but afterwards authorized to be paid by letter from Mr. Stewart of the Treasury, of 16 April 1833. Writing 23 intimations to the sheriffs on the subject, and giving out the respective precepts for payment when called for.

3. Drawing 10 reports to the Barons of Exchequer, on applications referred by their Lordships for the report of the Lord Treasurer's Remembrancer; and on being approved of by him, making fair copies of four of said reports, in all 22 pages.

The other six copies were made by a different person.

4. Drawing 20 representations and reports to the Lords Commissioners of His Majesty's Treasury and Commissioners of Woods, &c., making fair copies of these reports, &c., on being approved of by Mr. Montgomery, Lord Treasurer's Remembrancer, and afterwards entering 17 of them with the relative papers on record, in all 180 pages.

5. Drawing and writing representation for the opinion of the Lord Advocate in regard to certain expenses claimed by sheriff-clerks under the Reform Act, six pages, and attending his Lordship on the subject.

6. Making out eight certificates relative to Justiciary and Sheriff Court fines and forfeitures fallen to the Crown, with a view to their recovery under the process of the Pipe, and entering five of these certificates, in all 26 pages.

7. Entering list of fines and forfeitures, &c., adjudged in the High Court and Circuit Courts of Justiciary, from 11th February to 15th May 1833, 32 pages.

8. Entering in a controlment roll 35 separate payments of fines and forfeitures made at different times, through the medium of this office, by the sheriffs and clerks of the pipe to the Receiver-general, amounting in the whole to 572*l.* 10*s.* 8½*d.*; making out discharges to the parties (signed by the Lord Treasurer's Remembrancer and Receiver-general), and writing intimations of the payments for the auditor, to be used by him as a check on the accounts of the Receiver-general.

9. Calculating and converting the various retour duties, &c. contained in the Latin Respondé Book transmitted from Chancery, for the year from Whit Sunday 1832 to Whit Sunday 1833, into money according to the usual rules, and making up a statement thereof, extending to 13 pages large paper: amount of duties, 745*l.*

10. Adjusting and making copy of said statement, and of the prices at which the duties were converted, to be transmitted to the Commissioners of His Majesty's Woods, &c.; 16 pages large paper.

11. Adjusting and making copy of the rental of petty feu and blench duties under 10 *l.* Scots, payable by Crown vassals, as formerly collected and accounted for by the sheriffs, to be transmitted to the Commissioners of His Majesty's Woods, &c.; 18 pages large paper.

12. Making up a return, classed under 10 different heads, for the Royal Commissioners sitting in Edinburgh, of all sums allowed in the sheriff's accounts in Exchequer to sheriff clerks, procurators fiscal, and other functionaries within the different counties in Scotland, for public prosecutions, precognitions and other criminal proceedings, for the five years preceding Whit Sunday 1832, distinguishing the sums allowed in each year, and the proportion of the same allowed to witnesses attending the circuit courts of justiciary; and also of all sums allowed in the said accounts for the execution of other public duties, and making copy thereof for the signature of the Lord Treasurer's Remembrancer.

This return was attended with much labour, and occupied, almost exclusively, a period of two months.

13. Making up a return to the said Commissioners of the total amount of retour duties received from His Majesty's vassals, and accounted for by the sheriffs in their public accounts at Exchequer, for each of the said five years, and copy thereof for the signature of the Lord Treasurer's Remembrancer.

14. Making up from the Respondé Book a statement of retour duties of the principality lands for the year ended at Whit Sunday 1833, transmitted to the agent of the chamberlain of the principality of Scotland.

15. Making the necessary calculations for converting the fiar prices of grain, as struck in the different counties for crop and year 1832, into the usual Exchequer fiars for regulating the charges against the vassals of the Crown who pay feu duties in grain, and for checking the accounts of the various chamberlains and collectors of such duties, and making up a statement thereof.

16. Making out from the Exchequer record five extracts of the fiar prices of grain required by individuals, one of which was for 24 years and crops.

17. Recording commission of John Jardine, Esq., as sheriff of Ross and Cromarty.

18. Writing about 300 letters connected with the business of the sheriff's accounts and other business of the office, part of which were signed by the Lord Treasurer's Remembrancer, and part by me for him, and entering 170 of these in letter book.

19. Making up and copying account to be passed before the Barons of the Exchequer of all fees and monies received by the Lord Treasurer's Remembrancer under the provisions of the statute 57 Geo. 3, c. 64, and warrant of the Lords Commissioners of the Treasury, of date 31st March 1826, and of his intromissions with said monies, from 5th January 1832 to 1st April 1833; and entering and keeping an account of the fees received in the office since the said 1st day of April 1833, and making up statements thereof, transmitted to the Treasury for the quarters ended 5th April, 5th July and 10th October 1833.

20. Besides the duties above enumerated, I was frequently called upon to make searches among the records of the office for the information of individuals and the other officers of court in regard to various matters connected with the business of the department; but having kept no note of these, I cannot specify the particulars.

21. In like manner, part of my time has been occupied daily in attendances on persons calling at the office wishing information on different points; but the number of those attendances, for the reason before mentioned, I cannot now detail. I beg, however, most respectfully to state, that, with the exception of four holidays, I have attended the office during the above period every lawful day, generally from between 9 and 10 A. M. till 4 o'clock P. M., and with few exceptions, from six to nine in the evening, the whole of which time has been devoted to the fulfilment of the duties of the department.

Exchequer Chambers, Edinburgh,
27 December 1833.

(signed) *James Glegg.*

Copy TREASURY MINUTE, 7 January 1834.

My Lords read again letter from Mr. Montgomery, Lord Treasurer's Remembrancer in Scotland, stating that in future he will discharge the duties of his office in person, and in particular devolve no part of the examination of accounts of any kind on his clerk.

My Lords desire that a letter may be written to Mr. Montgomery, directing him to transmit, for the information of my Lords, a statement setting forth in full detail the specific and entire duties which he has performed, personally and exclusively, since the 1st day of April last; and that my Lords may be fully informed of the nature and extent of the duties which are discharged by him, and the amount of labour necessary to their performance.

Lord Treasurer's Remembrancer's Office,
Sir, Edinburgh, 13 Jan. 1834.

I HAVE had the honour to receive your letter of the 8th instant, informing me that the Lords Commissioners of His Majesty's Treasury having had again before them my letter of the 7th of February last, stating that in future I would discharge the duties of my office in person, and in particular devolve no part of the examination of accounts of any kind on my clerk, you had received their Lordships' commands to direct me to transmit for their information, a statement setting forth in full detail the specific and entire duties which I have performed, personally and exclusively, since the 1st of April last, in order that my Lords may be fully informed of the nature and extent of the duties which are performed by me, and the amount of labour necessary to their due performance.

In answer I beg to acquaint you, for the information of their Lordships,

1. That having kept no note of the particular duties which have been exclusively performed by me since the 1st of April last, I find it impossible to make up a distinct statement of these duties, as required by my Lords; but I beg to mention that I have attended the office regularly since the time specified, and have on all occasions devoted my attention to the business of the department.

2. That with regard to the statement in my letter of the 7th of February last, that I would devolve no part of the examination of accounts on my clerk, I beg to mention, that upon commencing the personal discharge of the duties of the office as required by your Lordships, I early found, that from the nature and extent of its general business, and particularly of the accounts of the sheriffs, annually examined, involving voluminous and minute details, that the labour could not be accomplished by the principal officer, or by one individual, without assistance; and the business being of a nature that does not admit of delay, it is of great importance that the inferior officer should be a person fully qualified, not only to co-operate with the principal, but, in event of his sickness or unavoidable absence, to take the entire management of the department.

The individual who now holds the situation of clerk under me having, at the accession of His present Majesty, taken along with me, before the Barons of Exchequer, the oath for faithfully discharging the duties of the office, and having great knowledge in the detail of which the accounts of the sheriffs are composed, and being otherwise possessed of the requisite qualifications for giving efficient assistance, I have found it absolutely necessary to employ him not only in the examination of the accounts, but in the business generally.

It is no doubt true, that the Treasury Warrant regulating the office directs that no part of the official duty be devolved on the clerk, in so far as relates to the examination of accounts of any kind, except in cases of urgent necessity, and with the previous sanction of the Barons. Since that regulation was made (13th March 1826) the accounts of the sheriffs have increased nearly one half, and the labour in a corresponding degree, so that it is now impossible strictly to comply with the regulation in question.

Under these circumstances I trust their Lordships will see the necessity that exists for sanctioning the co-operation of the clerk with his principal in the general discharge of the business of the office.

I am, &c.
(signed) *Robert Montgomery*, L. T. R.

To the Secretary of the Treasury, London.

COPY of TREASURY MINUTE on the above, dated 21 January 1834.

MY Lords read a letter from the Lord Treasurer's Remembrancer in Scotland, in reply to Mr. Stewart's letter of the 8th January, and founded on the Minute of this Board of 7th, on the subject of personal discharge of the duties of the Lord Treasurer's Remembrancer.

As my Lords have received from Mr. Glegg an application for an increase of salary, it is necessary that they should be made distinctly acquainted with the amount of business executed by Mr. Montgomery as compared with the duties performed by Mr. Glegg; my Lords therefore cannot be satisfied with the statement that Mr. Montgomery has attended the office regularly and on all occasions devoted his attention to the business of his department.

My Lords therefore again require from Mr. Montgomery a specific and detailed statement of the duties which he has actually executed independent of Mr. Glegg, and in reference to the last requisition of my Lords, and they desire to receive the same with the least possible delay.

Lord Treasurer's Remembrancer's Office,
Sir, Edinburgh, 27 January 1834.

I HAD the honour to receive your letter of the 21st instant, and beg to reply, for the information of the Lords Commissioners of His Majesty's Treasury,

That the duties of my office may be divided into the following heads :—

I. *The Examination and Settlement of the Annual Accounts of the Sheriffs in Scotland,* which may be classed under two distinct branches, viz.

1. The expenses incurred in investigation and trial of crimes under the sheriffs, and counsel for the Crown ; and

2. The expense in performing certain public duties of a civil nature.

The first head comprehends the accounts of the following officers, viz.

The procurator fiscal, who acts as local prosecutor in the different counties, and whose remuneration is regulated by fees for the various duties he performs, viz. drawing petitions and other applications to sheriff, for each, 6 *s.* Attending precognitions, and taking declarations, for the first hour of each case 10 *s.*, and for every other hour 3 *s.*; but when employed in doing either of the above duties at a distance from the town where the business of the Sheriff Court is transacted, he is allowed travelling charges and such expenses as are unavoidably incurred, and he is considered as employed from the time he sets out until he returns, provided no unnecessary delay has taken place. For copies of precognitions, declarations, and other necessary papers transmitted to Crown Counsel, for each sheet of 540 words, 1 *s.* In framing indictments, for the first sheet, 6 *s.*, for every other sheet, 4 *s.*, and for all necessary copies, for every sheet, 1 *s.* Attending a trial by jury, if finished in one day, 2 *l.* 2 *s.*, and for every other day, 1 *l.* 1 *s.* Attending trials without a jury, for the first hour, 10 *s.*, and every other hour, 3 *s.* Lastly, for writing necessary letters, for each, 2 *s.* 6 *d.*

2. Sheriff clerks, who make charges for drawing out warrants, writing precognitions of witnesses and declarations of the accused, attending trials, &c. &c., to whom the following fees are allowed :—

For writing precognitions and declarations, each sheet of 540 words, 1 *s.*; for writing the first warrant in a case, 2 *s.*, and for every other warrant, 1 *s.*; and when employed at a distance, besides allowance for his writings and expenses, he is allowed for every day he is so employed and absent from home a fee of 5 *s.* For copies of precognitions, declarations, &c., each sheet of 540 words, 1 *s.*; and for writings during a trial and copying indictments, a similar allowance for every 540 words. For making an annual certificate of prisoners in gaol, 5 *s.*; for comparing the copies of indictments and seeing that the witnesses are properly designated, &c. for each indictment, 5 *s.*; for drawing warrants, making list of the guard employed in conveying prisoners from one county to another, 5 *s.*; and when convicts are ordered to be transported, for his trouble in that business, for each convict sent off, 5 *s.*

3. Messengers-at-arms, who execute all indictments to be tried at the circuit courts, and who cite the various witnesses to appear there, for each copy of indictment, 2 *s.* 6 *d.*; and for each mile travelled in performing that duty, 1 *s.* 3 *d.* For every citation of a witness, 1 *s.* 6 *d.*, and each mile travelled in citing witnesses, 1 *s.*; the distance returning not allowed.

4. Medical men employed in making inspection of bodies, and making reports thereon, &c., for each inspection and report, 1 *l.* 1 *s.*; and if taken out of town on such duty and detained above four hours, 2 *l.* 2 *s.* besides travelling charges.

5. Sheriffs' officers and their assistants employed in apprehending criminals, citing witnesses, attending the sheriff, &c.; to the officer for the first hour, 2 *s.* 6 *d.*; every other hour, 9 *d.*, but not to exceed, per day, 7 *s.* 6 *d.* To the assistant, for the first hour, 1 *s.* 6 *d.*; every other hour, 6 *d.*, but not to exceed per day 4 *s.*; and to officers taking charge of criminals on trials, each day, 5 *s.*

6. Allowance

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6. Allowance to witnesses; these vary, according to their rank and professions, from 3*s.* to 2*l.* 2*s.* per day.

7. Expenses incurred from time to time in making up lists of jurors under the statutes 6 Geo. 4, c. 22 and 1 Will. 4, c. 37.

These are the principal allowances of which the sheriffs' accounts are composed for criminal business; but there are besides numerous small disbursements inserted in the accounts which it would be too tedious to enumerate.

II.—*Expenses of a Civil Nature.*

The duties under this head are, summoning commissioners of supply, intimating elections of members of Parliament, ascertaining the fiar prices of grain in certain counties and publishing royal proclamations. In reference to these duties, the sheriff clerk has a fee of 1*s.* per sheet for all necessary writings, and the sheriffs' officers employed are paid for the first hour 2*s.*, and for every other hour 9*d.*, but not to exceed, per day, 7*s.* 6*d.* Lastly, the claims of the sheriffs and others connected with the execution of business under the Reform Bill. Besides the several duties for which specific fees are enumerated in the general table of regulations, various charges frequently occur for which no fee is provided, in which case I award such a sum as appears to me a proper remuneration.

Before proceeding further I consider this to be the proper place for bringing under their Lordships' consideration the insufficient state of the general table by which the various accounts are checked. This has been long felt, and accordingly, in 1832, I was directed by the Court of Exchequer to prepare the draft of a new table of fees, which, after various consultations with the sheriffs, and subsequent meetings with the Barons, was approved of; but their Lordships entertaining doubts how far they had the power to sanction such a table, in consequence of the Act 6 Geo. 4, c. 23, authorizing the Court of Justiciary to establish certain fees in criminal business, the table so prepared was not carried into effect, and the old table, however imperfect, forms the ground-work by which I am regulated at present. Were this new table carried into effect, either by Act of Parliament or otherwise as may seem advisable to their Lordships, great facility would not only be afforded in checking the accounts, but, from the circumstance of several of the items for which separate fees are at present allowed being embodied in the new table under one head, the accounts themselves would to a considerable extent be simplified and curtailed, and in all probability a saving to the public ensue.

These accounts, of which the foregoing statement affords a general outline, amounted, at my appointment, to 17,000*l.*, and have since been annually increasing until they have reached the sum of about 30,000*l.*; their final settlement has usually taken place in the month of December annually, though of late years, from the increased amount of the expenditure, it has been found impracticable to accomplish this until a later period. The extent of the accounts, as at present rendered, is not less than 4,000 folio pages, besides vouchers. It is also to be remarked, that these accounts are given in very irregularly, and sometimes not until the usual time for the examination is nearly expired. This circumstance, added to the great increase in their numbers, occasions such a press of business to be performed within a short period that it is impossible for one person to execute the whole of it; seeing that, in checking the accounts, it is necessary to attend, not only to the amount of the fees charged, but to the nature and number of the items themselves, in order to prevent the admission of any improper charge. Under these circumstances I found myself compelled to have recourse to assistance in discharging this part of my duty; and seeing how important it would be to have the information of a person familiar with country practice in this branch of the business, I appointed Mr. Glegg to be my clerk from his having been originally bred in the office of a sheriff-clerk, and afterwards acted in the office of a procurator fiscal, in which situations he had acquired a complete knowledge of such practice.

The manner in which the examination of these accounts is performed is this: when my clerk, who, from his knowledge of the detail, is examining the various items with their vouchers, I at the same time am employed in summing them up to ascertain their correctness. When this has been done the parties or their agents are allowed an opportunity of examining the items marked for deduction, and of offering to my clerk or self such explanations, either verbally or in writing, as they may think proper. When the explanations appear satisfactory, the deduction is departed from, but if otherwise the item is not allowed. I consider it an important and

essential part of my duty to hear these explanations, when they are made *vivâ voce*, and to consider and decide upon them when made in writing; and I am satisfied I could not fulfil the object of my instructions more fully if the business was done in any other way, for the account is first gone over by a clerk acquainted with the country practice, and the doubtful and objectionable articles pointed out; the party has then an opportunity of making a statement, either *vivâ voce* or in writing, to justify his charges, and I then examine them and decide.

After the disallowances have been thus adjusted, they are summed up by me and deducted from the amount of the respective accounts, so as to show the sums to be allowed, and these are inserted in an abstract by my clerk.

Were I to state that I have examined no part of the items in these accounts it would not be strictly true, but what I have done has been revised by my clerk with a view to secure accuracy; and I cannot conclude this part of the subject without mentioning, that though I do not originally check all the items of the accounts, I revise them to see that all is correct. From the amount of the accounts already stated it will be obvious to their Lordships that great responsibility must attach to the principal officer in the department.

II.—*Correspondence.*

The correspondence in this department is very extensive. I read all letters; in many cases I write the draft of letters myself; in others I give instructions to my clerk, who prepares the draft, which I afterwards revise and frequently alter; but I am quite unable to state what number has been drawn by either of us individually. The whole are copied by the clerk, and afterwards examined and signed by me, with a few trivial exceptions.

III.—*Reports, &c.*

Another part of the business consists in making reports and representations to the Treasury and other public Boards upon various subjects. In respect to these, a similar course is followed as has been already stated regarding the correspondence; and I am equally unable to give their Lordships a more specific detail, as to what part of that business is done by my clerk, and what by myself; but I beg leave to mention, that all these reports and representations, as well as the copies of them retained in the office, are examined by myself.

IV.—*Fines and Forfeitures.*

I beg now to notice, that the many fines and forfeitures awarded in the Courts of Justiciary and Sheriff Courts are certified and returned to this office, and that it is my duty to see that all such monies are regularly accounted for to the Crown. In most cases these are remitted by drafts on the banks and bankers in Edinburgh, made payable to myself, which I receive and pay over to the Receiver-general; in other cases the money is paid to me, which I dispose of in the same manner, keeping an account of all the payments so made. It is occasionally necessary to have recourse to the process of the Pipe to recover the amount of these fines, in which case I certify to the King's Remembrancer the amount due, upon which the necessary steps are taken to recover it; and, if recovered, it is paid over by the Clerk of the Pipe to the Receiver-general, and intimation of the fact given to me, so as that I may enter the sum paid along with those recovered extrajudicially.

V.—*Respondé Book.*

The next duty is the respondé book, containing the non-entry, retour and duplication duties which become payable to the Crown by His Majesty's vassals, upon their entry by special service. This book is kept in Latin, and is annually transmitted from Chancery to this office, where the duties are converted into money, according to fixed rules, which, from the number of items, and the difference between the antient weights and measures and the imperial measure, according to which the prices of grain are now fixed, requires minute calculation. It is performed by my clerk, but afterwards carefully gone over and checked by me. It frequently happens that, from the inadvertency of agents, erroneous charges come to be inserted in the respondé book, which render it necessary to present applications for relief, which are referred to me for investigation and report.

VI.—*Recording Accounts.*

The following Accounts have hitherto been recorded in this office, viz.:

The Accounts of the Receiver-general for Taxes received by him, and money imprested into his hands; Accounts of the Crown Agent for Criminal Prosecutions; Accounts of the Solicitor of Exchequer, and of all Chamberlains, Collectors and Receivers of His Majesty's Land Rents and Bishops' Rents. These entries are made by the clerk, and afterwards examined and compared by me.

VII.—*Fiars.*

The fiar prices of grain and meal, as struck in the different counties where feu duties in grain are payable to the Crown; they are annually transmitted to this office, for the purpose of making up the Exchequer fiars, by which the collection of His Majesty's land rents is regulated. This was formerly an easy duty, as it consisted in deducting 1 *s.* from each boll of grain, but now is rendered more troublesome on account of the change in the measures mentioned in the preceding article. These calculations are made by my clerk, and afterwards gone over and checked by me; after which he enters the whole in a record book kept for the purpose, and from which certified extracts are furnished to the different chamberlains and others when required. These extracts he usually writes, and I always examine and sign them.

VIII.—*Treasure Trove.*

Another part of my duty consists in giving directions for the recovery, for His Majesty's use, of such articles of treasure trove, as are from time to time discovered, and reporting upon the same; but this properly falls to be classed under the heads of Correspondence and Reports.

IX.—*Fees of Office.*

It is also part of my duty to receive and keep an account of all fees arising from the business performed by me, which are paid into a fee fund as required by the regulations of the office, which duty I perform.

These are the principal duties which fall to be executed in my department, though various incidental services occupy a portion of my time.

Notwithstanding the duties above enumerated, I cannot omit to mention the time occupied in giving information to all classes who apply at office for it, and these visits occur most frequently at the busiest season of the year, and occupy a considerable portion of time both of myself and clerk when attendance is most required; and I have only further to add, that I give daily attendance at office for about six hours during the busy season, and at all other times in proportion to the duty to be executed.

Before concluding, I beg leave to give my testimony to the assiduity and ability with which Mr. Glegg discharges the duties of his situation, and to state that in my humble opinion his services fully merit an increase of salary. I trust that this will not appear unreasonable, when it is considered that the Commissioners appointed for inquiry into the duties, salaries, fees and emoluments of the several officers, clerks and ministers of justice of the courts of Scotland, in their Sixth Report, after recommending that the Treasurer's Remembrancer should, in future, receive no fees, but that they should be paid into a fee fund for the officers of the Court of Exchequer in general, state, "With respect to the proportion of that fund (fee fund), which would afford a suitable remuneration to the Treasurer's Remembrancer, we are humbly of opinion, that the whole allowance for himself, and such clerks as he may have occasion to employ, should not exceed the sum of 700*l.* per annum, which, supposing his salary of 200*l.* to be continued as at present, would leave 500*l.* to be drawn from the common fund." This Report was made in the year 1819, since which time the business of the office has been doubled, and I hope these circumstances will induce their Lordships to take Mr. Glegg's case into their favourable consideration.

In conclusion I have only to refer to the statement which I have already made, as to the hours of attendance in the office. During this time I am engaged, either alone or in conjunction with the clerk, in the manner before described, in executing the business of the office. I do not think that the business of the office can be performed

ormed more effectually, and while I respectfully submit that some further allowance should be made to Mr. Glegg, I trust their Lordships will be of opinion that my salary, which is so much less than the emoluments my predecessor received, is not too great for the duties, labours and responsibility of an office which I have resolved to discharge to the best of my ability. If it should occur to their Lordships that any improvement can be made in the manner of doing the business of the office, there will be every disposition and endeavour on my part to carry their Lordships' views into effect.

I am, &c.

(signed) *Robert Montgomery*, L. T. R.

To the Secretary of the Treasury, London,

Copy of TREASURY MINUTE dated 31 January 1834

My Lords read a letter from the Lord Treasurer's Remembrancer in Scotland, in reply to Mr. Stewart's letter of the 21st January, founded on the minute of this Board, requiring Mr. Montgomery to furnish, for the information of my Lords, a specific statement of the duties performed by him personally and exclusively.

My Lords desire that a copy of this letter of the Lord Treasurer's Remembrancer be forthwith transmitted to Mr. James Glegg, clerk in the office of the Lord Treasurer's Remembrancer, calling his attention to the statements therein contained, and bearing reference to the statement transmitted by him for the information of my Lords, it appearing to my Lords that explanation is required to reconcile the apparent inconsistency of the two statements.

Sir, Exchequer Chambers, Edinburgh, 12 Feb. 1834.

I have had the honour to receive your letter of the 4th instant, transmitting, by command of the Lords Commissioners of His Majesty's Treasury, copy of a letter from the Lord Treasurer's Remembrancer in Scotland, of the 27th ultimo, in reply to one from the Treasury, requiring him to furnish, for the information of my Lords, a specific statement of the duties performed by him personally and exclusively, and calling my attention to the statements therein contained, with reference to the statement transmitted by me for the information of my Lords, it appearing to my Lords that explanation is required to reconcile the apparent inconsistency of the two statements.

In answer I beg leave to state, for their Lordships' information, that the statement which I had the honour to transmit, in obedience to your letter of 19th Dec. last, was prepared with the strictest regard to truth, and that consequently I adhere to it as containing in every respect a correct and true account of the duties performed by me during the period therein specified.

On contrasting the two statements, the first thing to be noticed is the difference which exists between them in point of time; the explanatory detail contained in Mr. Montgomery's letter having reference generally to the whole business which falls to be executed in the office from year to year, while the statement furnished by me is limited, as was required by your letter, to the duties performed after the 1st April last; hence there are various matters touched upon by Mr. Montgomery occasionally falling to be performed in the office, but which did not occur during that period.

With regard to the duties which did occur and were executed after the 1st of April and previous to the 27th December last, when my statement was transmitted, I observe that there are points upon which Mr. Montgomery and I appear to be at variance, and which I am at a loss to reconcile with the statement of duties performed by me.

It is my duty, however, to endeavour to explain, for the information of their Lordships, how the facts really stand. With this view I beg leave to submit the following brief observations on the points of the most importance, where the statements seem to disagree.

I.—*Examination of Sheriffs' Accounts.*

In reference to this subject, I have to observe that the statement in Mr. Montgomery's letter, that "when my clerk is examining the various items with their vouchers, I at the same time am employed in summing them up, to ascertain their correctness," does not apply to the accounts enumerated in my statement, as the summations of these accounts were checked by me while engaged in the examination of their items and vouchers. I also beg leave to state that when the parties or their agents afterwards came forward to offer explanations respecting the doubtful and objectionable articles in those accounts, such explanations were in every instance heard and decided upon by me. This was done frequently in Mr. Montgomery's absence, though he was occasionally present for a short time while some of these discussions were going on, and in Exchequer, in readiness to decide in the event of a difference arising between me and the parties.

II.—*Correspondence.*

On this head I beg to state, that the whole letters written on the business of the office during the period beforementioned, with the exception, to the best of my recollection, of not more than two or three, and those transmitting reports to the Treasury, were drawn by me. When Mr. Montgomery was present the letters were submitted to and signed by him, and when absent they were subscribed by me on his behalf, excepting in particular cases when I thought it proper that they should bear the signature of the head of the department.

III.—*Reports, &c.*

With regard to these the same observation applies as that which has just been stated respecting the correspondence, with this exception, that the drafts of the reports prepared by me were submitted to Mr. Montgomery's consideration before being copied, and were afterwards subscribed by him.

IV.—*Fines and Forfeitures.*

On this head I beg to refer to my statement, Nos. 6, 7 & 8, and to add, that with the exception of the remittances of money, which are usually made by drafts to Mr. Montgomery, as mentioned in his letter, and his perusing and signing the necessary documents, the duties connected with the recovery of fines and forfeitures in criminal cases, were, during the foresaid period, and, indeed, ever since my appointment, almost exclusively performed by me.

V.—*Respondé Book.*

The only remark I have to make on this head is, that ever since I entered the office, the conversions and calculations of the retour duties, &c., contained in the respondé book were made by me, and that I was not aware that they had been afterwards gone over and checked by Mr. Montgomery, as stated in his letter.

IX.—*Fees of Office.*

The book in which these fees are entered has hitherto been kept by me; and I have also made up the annual and quarterly accounts required by the regulations of the office. The fees themselves are handed over to Mr. Montgomery, who likewise keeps an account of them for his own satisfaction. When they have amounted to a sufficient sum they are lodged in an account kept with Sir William Forbes & Co., bankers, and the interest accruing thereon is afterwards placed to the credit of the Fee Fund.

Lastly, although the statement transmitted by me was limited to a particular period, and the foregoing remarks have reference chiefly to that period, I beg leave to explain, for the information of their Lordships, that since my appointment to this office in 1829, the general superintendence and management of the whole duties have been devolved upon me by Mr. Montgomery, who of course is responsible for my correct and faithful discharge of the same. While I feel grateful to Mr. Montgomery

gomery for the unlimited confidence thus reposed in me, I must also acknowledge the urbanity and gentlemanly kindness and attention with which I have at all times been treated by him.

I have, &c.
(signed) *James Glegg.*

The Hon. J. Stewart,
Treasury Chambers, London.

COPY of TREASURY MINUTE, dated 28th February 1834, upon the aforegoing Letter of the 12th preceding.

TRANSMIT copy of this letter and of Mr. Glegg's statement of the 28th December last, to Mr. Montgomery, the Lord Treasurer's Remembrancer in Scotland, acquainting him that on comparing his statement of the duties executed by himself in person, transmitted to this Board in his letters of the 13th and 27th January last, with the statements of Mr. Glegg, that there is apparent inconsistency, and that my Lords wish to receive an explanation from him on that subject, at the same time desiring him strictly to confine himself to the detail of duties which he has performed in person since April 1833, with reference to his letter to this Board of the 21st February 1833.

Lord Treasurer's Remembrancer's Office,
Sir, Edinburgh, 20 March 1834.

I HAVE received your letter of the 4th instant, transmitting copy of a letter, dated 12th February last, from Mr. Glegg, in reply to a letter of the Treasury, calling on him for a more specific return of the duties personally and exclusively performed by him as my clerk; and also of a statement enclosed in a letter of Mr. Glegg, dated 28th December last, on the same subject, and acquainting me that in comparing my statements transmitted to the Treasury in my letters of the 13th and 27th January last, with the statements of Mr. Glegg, there is an apparent inconsistency, and that my Lords wish to receive an explanation from me on the subject, at same time desiring me strictly to confine myself to the detail of duties which I have performed in person since April 1833, with reference to my etter of 21st February 1833.

In my letter of the 13th January last, I stated that from the nature and extent of the duties of this office, and particularly those relating to the examination of the Sheriffs' accounts, which involve voluminous and minute details, and which have greatly increased of late years, I had found it impossible strictly to comply with the established rules referred to in the Treasury Minute of the 15th February 1833, and that I was under the necessity of employing my clerk not only in the examination of the accounts, but in the business of the office generally.

Having kept no note of the particular duties exclusively performed by me within the time specified in your letter of 8th January last, I found it impossible to furnish a detailed statement of such duties; and when again required by your letter of 21st January to furnish such statement, I was equally unable to comply with the requisition; but in order to meet the wishes of their Lordships as far as possible, my letter of the 27th January last was prepared, containing a detail of the chief duties which fall to be executed from time to time in my department.

With respect to the manner in which these duties are performed, I must observe that the statement contained in my letter was not to the full extent applicable to the business as performed in the office previously, but in some respects had reference to the mode in which I considered that it could be most advantageously nad correctly discharged in future. Mr. Glegg's statements, on the other hand, are confined to duties performed within a limited period, and hence the apparent inconsistency which has been observed in a great measure arises.

This is the principal explanation I have to offer on the subject; and I beg to observe, that from the circumstance of the duties performed by me being at all times necessarily blended with those performed by my clerk, and from my having, as already stated, kept no note of such duties, it is altogether out of my power to furnish a satisfactory detail of what has been personally and exclusively executed by me since the 1st of April last, as now required.

I beg

I beg, however, to acquaint you that the whole accounts which had been examined by Mr. Glegg, have been gone over by me along with the remarks furnished by the parties; and those which had not been examined by him, including the large counties of Edinburgh and Lanark, have been checked, and the parties heard in my presence; and to comply as far as possible with their Lordships' minute, I have given directions that in future no meetings with parties or their agents shall take place without my being present.

I cannot close this subject without stating to their Lordships, that from the nature and extent of the labours attending the examination of the sheriffs' accounts, and the different stages through which they must pass before their final settlement, it is absolutely necessary, in order to the efficient discharge of the duty, to take the assistance of a clerk who has had experience in the local courts. This when done under the eye and control of the principal officer, and checked by him, appears in my humble opinion to afford a greater security against error, than if the whole duty was performed by any one individual.

I have to apologise to their Lordships for my delay in replying to their letter of the 4th instant, which has arisen from an anxiety to bring to a close the sheriffs' accounts of last year, and which was only accomplished a few days ago.

I have, &c.

Hon. J. Stewart, (signed) *Robert Montgomery*, L. T. R.
Treasury Chambers, London.

COPY TREASURY MINUTE, dated 13th June 1834.

READ a letter from the Lord Treasurer's Remembrancer in Scotland, dated 20th March last, in explanation of the nature of his duties and how performed in person.

Read also a petition of James Glegg, clerk in the office of the Lord Treasurer's Remembrancer in Scotland, praying for an increase to his salary.

My Lords read again the Act 57 Geo. 3, c. 64, which requires the duties of the office of Lord Treasurer's Remembrancer in Scotland to be performed by that officer in person.

Read the report of the Barons of Exchequer in Scotland, of date 7th December 1825, detailing the duties of the office of Lord Treasurer's Remembrancer, in which it is stated that "it is highly proper and necessary that those duties should be performed by the Lord Treasurer's Remembrancer himself, to insure their right performance, and that they should not be delegated to a clerk or other irresponsible person."

In the same report the Barons recommend the appointment of a clerk upon a permanent salary, as part of the establishment, who might become acquainted with the duties of the office in all its details, and might officiate in case of the sickness or necessary absence of the principal officer; and in the draft of the warrant which accompanied this report, and which was adopted as the authority for the present Treasurer's Remembrancer's appointment, they inserted the name of Mr. John Ewen, as clerk in this office, with a salary of 120 *l.*, and in a letter addressed to my Lords, dated 2d February 1826, they stated that they had done so, thinking it "expedient that he should be continued in the situation, as having been a considerable time in the office, and well acquainted with the duties thereof."

My Lords are of opinion that in making this appointment coeval with the appointment of the principal, the Barons acted in some degree at variance with their opinion that there should be no delegation of the duties, and certainly contrary to the spirit of the Report of the Royal Commission, on which the 57 Geo. 3 was based, that the duties of the office were to be done by one individual, with the assistance only of an ordinary amanuensis or clerk; and they think that on his first entry to his office, the Treasurer's Remembrancer was in some degree countenanced in the idea that a part of the duties and responsibility of the office were expected to be borne by the clerk. The warrant, however, expressly makes the Treasurer's Remembrancer "responsible for the due execution of all the business in the office," and gives him power to "appoint a clerk when a vacancy shall happen, or to remove the clerk if necessary; such appointment or removal being always subject to the approbation of the said Barons." The Treasurer's Remembrancer is besides required "to give daily attendance in the office, for hours to be fixed by the said

Barons, and that no part of the official duty be devolved on the clerk, in so far as relates to the examination of accounts of any kind, except in cases of urgent necessity, and with the previous sanction of the Barons.

My Lords have not had occasion to find any fault with the manner in which the business of this office was done; and it did not appear to be an object to inquire how the duties were divided between the principal and clerk, till on the 6th December 1833 the present clerk, Mr. Glegg, petitioned my Lords for an increase of salary, in consideration of the increased duties of his situation, in connexion with the examination of the sheriffs' accounts.

From detailed statements by the officers of the duties performed in this office, called for by my Lords, it appears that a great part of the duties connected with the sheriffs' and other accounts, has been allowed to go into the hands of the clerk, and in as far as any evidence has been produced to my Lords, without either the necessity of the case being shown or the consent of this Board having been previously obtained. My Lords consider this deviation from the conditions of the appointments to be extremely reprehensible; and in the absence of all evidence to show that the duties of the office are so much increased as to make it impossible for the principal to overtake them, they cannot consent to augment the general allowance for the expense of this establishment, or to give to the clerk an increase of salary for the performance of duties, which it is contrary to the spirit of the appointments he should undertake at all, except in cases of urgent necessity, and with sanction previously obtained.

My Lords regret they can give no other answer to Mr. Glegg, who, on all hands, appears to be regarded as a meritorious officer, and to be capable of executing more important duties than were contemplated to fall under the permanent charge of the individual holding the situation of clerk in this office.

My Lords cannot refrain from observing on the present occasion that considerable laxity seems to have existed, particularly in the earlier part of the time Mr. Montgomery has held the office, in the exercise of the duties expected to be performed by the Treasurer's Remembrancer himself; but as neither incapacity nor unwillingness to do the work is imputed against him in any of the productions which have been made in this case, my Lords are disposed to pass over these circumstances at present without further comment, but they recommend to the Treasurer's Remembrancer to take such steps that for the future he may be able to state, when called upon, how far the duties of his office are discharged substantially and strictly in his own person, as well as the periods of attendance of himself and his clerk in the office; for the impression my Lords have received of the manner in which the duties of this office have been conducted, will impose upon them the necessity of requiring a statement from time to time to satisfy their Lordships that Mr. Montgomery fulfils the conditions upon which he obtained his situation, and on the performance of which alone he will be allowed to retain it.

Transmit copy of this Minute to the Lord Treasurer's Remembrancer in Scotland, and desire he will govern himself accordingly, and that he will acquaint Mr. Glegg with so much of this Minute as relates to his application for an increase of salary.

Unto the Right Honourable the Lords Commissioners of His Majesty's Treasury,

The Petition of Graham Speirs, Esquire, Advocate, Sheriff of the County of Elgin, Scotland,

Humbly sheweth,

That until the present year the accounts for all expenses incurred by the various sheriffs in Scotland in conducting the criminal business of their respective counties, were annually lodged in Exchequer, betwixt the term of Whit Sunday and the 1st day of August, and paid after the Candlemas term following, but by a recent order of your Lordships they were required this year and for the future to be lodged against the 1st day of July, with the view of a more speedy settlement.

That the accounts of disbursements incurred, and for business done in the county of Elgin, were all prepared, and part of them lodged in due time, but the abstract of them could not be made up and sworn to until the 30th of June, in consequence of the procurator fiscal of the county having been cited to Edinburgh to give

give evidence on a trial before the High Court of Justiciary, from which he did not return to Elgin until the 29th of June; that from this circumstance part of these accounts and the abstract of the whole did not reach Edinburgh until the morning of the 2d July in place of the 1st, although transmitted from Elgin on 30th June. In consequence of this accident the Lord Treasurer's Remembrancer, acting on the strict letter of your Lordships' order, has declined to include those accounts in the audit of this year, which will have the effect of postponing the payment for 18 months from this date.

That the petitioner feels it his duty to bring this matter under your Lordships' consideration, trusting that you will be pleased to issue an order for receiving the accounts referred to in the audit of the present year. In future years it will be the fault of the officers themselves if their accounts are not rendered in due time, and they must of course suffer for such neglect; but the cause of delay for the present year having arisen from the official absence of one of their number, over which they had no control, they expect that they may not be made to suffer thereby.

That some of the accounts referred to are to the sheriffs' officers of the shire, who are poor men, and cannot afford to want payment of their wages, and it will be very desirable that on their account the audit should not be postponed.

May it therefore please your Lordships to take the matters above set forth into your consideration, and to authorize the auditor of accounts in Exchequer to include in the audit of the present year the whole accounts for criminal business incurred in the county of Elgin for the year 1835. According to justice.

Graham Spiers,

Leamington Priors, July 1835. Sheriff Depute of Elgin and Moray.

(Immediate.)

Refer to the Lord Treasurer's Remembrancer of the Exchequer for an early report.

R. R. 22d July 1835.

Sir, Edinburgh, 30 July 1835.

I RECEIVED your letter of 22d July, enclosing for my report the memorial of Graham Spiers, esq., sheriff of the county of Elgin, praying that the accounts for criminal business in that county for the year 1835 may be included in the audit for the present year, which memorial, with my report thereon, I now return.

I am, &c.

(signed) *Robert Montgomery*, L. T. R.

To the Secretary of the Treasury, London.

To the Right hon. the Lords Commissioners of His Majesty's Treasury.

REPORT of the Lord Treasurer's Remembrancer upon the Petition of *Graham Speirs*, Esq., Advocate, Sheriff of the County of Elgin.

IN obedience to your Lordships' directions I have considered this application, and beg leave to state that in the month of May 1834 a memorial was addressed to your Lordships by a majority of the sheriffs of Scotland, including the petitioners' predecessor in the sheriffdom of Elgin and Moray, complaining of delay in the payment of their accounts in the public service, and suggesting as a remedy the appointment of certain fixed periods on or before which all accounts should be lodged with me for audit. On this memorial a report was submitted to your Lordships by the King's Remembrancer, dated 10th June 1834, in which it was suggested, with the ocurrence of the sheriffs, that after the year 1834 the sheriffs' ordinary accounts, made up to the 15th May, should be lodged with me on or before the 1st day of July, and the accounts for registration and appeal courts on or before the 15th day of November annually.

By a letter from Mr. Stewart of the Treasury to the King's Remembrancer, dated 18th June 1834, your Lordships were pleased to approve of the course suggested in the said report respecting the periods of lodging the sheriffs' accounts; and in a letter from Mr. Stewart, of same date, I received a copy of the report, and was

desired to be governed in the examination of the accounts accordingly, "excluding from the audit of the year all such accounts as should not be delivered by the fixed and specified periods."

The object of the present memorial from the sheriff depute of Elgin is to have three accounts for criminal business performed by the sheriff clerk and officers of that county during the year ended at 15th May last, and which amount in all to about 110*l.*, admitted to the audit of this year, although they were not received by me till the 2d of July, being one day beyond the period fixed by your Lordships. The reason assigned for the delay in transmitting these accounts is, that the abstract of the whole accounts of the county could not be made up and sworn to until the 30th of June, in consequence of the procurator fiscal being in Edinbhrgh as a witness on a criminal trial, from whence he did not return until the 29th of June. This I do not consider as a sufficient excuse, as the abstract of the accounts might have been certified by the sheriff substitute in the absence of the procurator fiscal, or, if his presence was necessary, the matter ought to have been attended to before he left home, and not allowed to depend on his return from Edinburgh. It is proper to mention that the procurator fiscal, when in Edinburgh, delivered his own account and that of the sheriff substitute in time for audit, and the others being of small amount might also be admitted to audit without inconvenience were they the only accounts of the year received too late; but I beg to acquaint your Lordships that there are accounts from eight other counties in a similar situation, having been received at different periods since the 1st of July, besides various others still outstanding; and were a relaxation of the rule so lately established to be granted in one case, it would necessarily lead to many other applications for the same indulgence.

Under these circumstances, and from the anxiety of the sheriffs themselves for a strict observance of the rule, with a view to the more speedy examination and settlement of their accounts, I cannot recommend that the accounts in question should be admitted into this year's audit.

Humbly reported by

Edinburgh, 30 July 1835. *Robert Montgomery*, L. T. R.

Copy TREASURY MINUTE, dated 4th August 1835.

Read report of the Lord Treasurer's Remembrancer in Scotland, on the petition of Graham Speirs, esq., sheriff of the county of Elgin, praying that the accounts for criminal business in that county for the year 1835 may be included in the audit for the present year; wherein, after referring to the letter of this Board of the 18th June 1834, respecting the periods for auditing the sheriffs' accounts, he recommends that the prayer of the petition should not be granted, as the excuse, viz. that the abstracts of the whole accounts of the county could not be made up and sworn to until the 30th of June, in consequence of the procurator fiscal being in Edinburgh, from whence he did not return until the 29th of June, is not sufficient, as the abstract of the accounts might have been certified by the sheriff substitute in the absence of the procurator fiscal; and as there are accounts from eight other counties in a similar situation, should the petitioner's request be granted it would lead necessarily to many other applications for the same indulgence.

With reference to the letter of Mr. Stewart of 18th June 1834, alluded to in the Remembrancer's report, my Lords desire to be informed, by return of post, what steps were taken by the Treasurer's Remembrancer to communicate to the sheriffs of Scotland the directions given by my Lords upon this subject in the letter from this Board of 18th June 1834.

Sir, Exchequer Chambers, Edinburgh, 6 August 1835.

In answer to your letter of the 4th instant, stating the desire of the Lords Commissioners of His Majesty's Treasury to be informed what steps were taken by me to communicate to the sheriffs of Scotland the directions given by their Lordships upon the subject of the letter from your Board of the 18th June 1834, alluded to in my report of 30th ult., on the memorial of Mr. Speirs, sheriff of Elgin,

I beg leave to acquaint you, for the information of their Lordships, that the directions

directions referred to were communicated to each of the sheriffs of Scotland, by circular letter from the King's Remembrancer, dated 23d June 1834, of which letter I beg to enclose a copy.

I have, &c.
(signed) *James Glegg*,
for the Lord Treasurer's Remembrancer.

To the
Secretary of the Treasury, London.

King's Remembrancer's Office,
Sir, Exchequer Chambers, Edinburgh, 23 June 1834.

I HAVE it in command from the Lords Commissioners of His Majesty's Treasury to acquaint you, that with reference to a report, dated 10th instant, submitted by me to them on a memorial from the sheriffs of Scotland, complaining of delay in paying their accounts incurred in the public service, their Lordships have been pleased to fix the following periods for the sheriffs lodging their accounts in the office of the Lord Treasurer's Remembrancer; viz.

The 1st day of August next as the latest period for receiving the ordinary accounts made up to the 15th May last, and

The 15th day of November next as the latest period for receiving the accounts for the registration and appeal courts to be held in the present year, and

In all subsequent years the 1st day of July as the latest period for receiving the ordinary accounts, and the 15th day of November the latest date for receiving the accounts connected with the registration and appeal courts.

I have also to acquaint you that the Lord Trsasurer's Remembrancer has received express directions from the Treasury to exclude from the audit of the year to which they apply, all accounts which shall not be received by him on or before the respective dates above mentioned.

You will please, therefore, give such directions to the officers of your court as you may deem necessary for ensuring a strict compliance with these regulations.

I am, &c.
(signed) *Henry Jardine*, K. R.

To the Sheriff of Elgin and Nairn.

COPY TREASURY MINUTE, dated 11th August 1835.

READ letter from the Lord Treasurer's Remembrancer, N. B., dated 6th inst., wherein, with reference to the letter of this Board of the 4th instant, he states that the directions referred to were communicated to each of the sheriffs of Scotland, by circular letter from the King's Remembrancer, dated 23d June 1834, of which letter he transmits a copy.

Write to the Lord Treasurer's Remembrancer, and desire to be informed why this reply to the letter of this Board is signed by his clerk, and not by himself.

Sir, Exchequer Chambers, Edinburgh, 12 August 1835.

IN answer to your letter of the 10th instant, which I received by the post of this day, I beg leave to acquaint you that the Lord Treasurer's Remembrancer went to the country on Tuesday the 14th of last month (July), and that he has not yet returned to Edinburgh.

I have, &c.
(signed) *James Glegg*.

The Honourable J. Stewart, &c. &c.
Treasury Chambers, London.

COPY TREASURY MINUTE, dated 19th August 1835.

READ again letter from the Lord Treasurer's Remembrancer in Scotland, dated 6th instant, with a copy of the circular addressed to the sheriffs of Scotland, on the delay in returning their accounts.

Under the peculiar circumstances stated in the application of the sheriff of Elgin and Nairn, my Lords are of opinion that the accounts may be admitted to audit at present.

Give directions to the Lord Treasurer's Remembrancer accordingly.

Sir, Belville, by Kingussie, N. B., 14 August 1835.

My clerk in Exchequer, Mr. James Glegg, has by this day's post communicated to me your letter to him, dated 10th instant, requesting to be informed how long the Lord Treasurer's Remembrancer has been absent from Edinburgh.

In reply, I beg to state that I left Edinburgh on the 14th of July, with part of my family, on a visit to my old friends, Sir David and Lady Brewster, and I have been enjoying a little recreation in their society, the better to enable me to proceed with the duties of my office, from the labour of which I have not been absent more than a few days at a time since I held the appointment, now 10 years.

I am sorry to add that I am confined to my room by a fit of gout; but if it be your desire, I shall proceed to Edinburgh as soon as I am able.

I beg further to observe, that the duties of the office are not at a stand, as all the letters have been forwarded to me for reply, and are returned to be entered by my clerk before being sent from Exchequer.

I am, &c.

To the Honourable J. Stewart, (signed) *Robert Montgomery*, L. T. R.
Treasury Chambers, London.

Sir, Belville, by Kingussie, 18 August 1835.

In compliance with the commands of the Lords Commissioners of His Majesty's Treasury, communicated to me in your letter of the 15th instant, desiring to be informed why the reply to your letter of the 4th instant, inclosing a copy of the circular letter addressed to each of the sheriffs of Scotland, was signed by my clerk, and not by myself,

I beg to state, for the information of their Lordships, that your letter of the 4th instant, desiring to be informed what steps were taken by me to communicate to the sheriffs of Scotland the directions given by my Lords upon the subject of the letter from their Board of the 18th June 1834, alluded to in my report, was ordered by return of post. My clerk in my absence complied with that order by forwarding a copy of the circular letter issued on that occasion by the King's Remembrancer, rather than delay until it should have received my signature.

I have, &c.

To the Honourable J. Stewart, (signed) *Robert Montgomery*, L. T. R.
Treasury Chambers, London.

Copy TREASURY MINUTE, 24th August 1835.

Read letter from the Lord Treasurer's Remembrancer, Scotland, dated the 14th instant, relative to his absence from Edinburgh, wherein he states that he left that city on the 14th July, with part of his family, to see some old friends, and has been enjoying a little recreation in their society, the better to enable him to proceed with the duties of his office, from which he has not been absent for more than a few days since he held the appointment, now for more than 10 years.

Read also letter from the Lord Treasurer's Remembrancer, dated 18th instant, explaining the cause of his clerk having signed an official letter to this Board instead of himself, and stating, that in compliance with the directions contained in the letter of this Board of the 4th instant, desiring to be informed by return of post what steps were taken by him to communicate to the sheriffs of Scotland the directions given by my Lords upon the subject of the letter from this Board of the 18th June 1834, his clerk, in his absence, forwarded a copy of the circular issued on that occasion by the King's Remembrancer, rather than delay until it should have received his (the Lord Treasurer's Remembrancer) signature.

Write to the Lord Treasurer's Remembrancer, and referring him to the Minute of this Board of 13th June 1834, which was transmitted to him on the 17th of that month, state that my Lords must express their regret that he should have left his office to the superintendence of his clerk for any period whatever, without having first applied for and obtained the sanction of this Board to his absence from Edinburgh.

KING'S REMEMBRANCER AND LORD TREASURER'S REMEMBRANCER, SCOTLAND.

MINUTES, REPORTS and CORRESPONDENCE respecting the Offices of KING'S REMEMBRANCER and LORD TREASURER'S REMEMBRANCER in *Scotland*, since 22 May 1835.

(Mr. Baring.)

Ordered, by The House of Commons, *to be Printed,*
8 *February* 1837.

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SHERIFF CLERKS (SCOTLAND.)

RETURN to an Address of the Honourable The House of Commons, dated 17 August 1836;—*for*,

A RETURN by the SHERIFF CLERKS of the different COUNTIES in *Scotland*, and their DEPUTIES and ASSISTANTS, of the Total Amount of FEES levied by them for the Years 1833, 1834 and 1835; specifying, in detail, the Amount of Fees levied under the Small Debt Act, upon Precognitions; of Fees under the Bankrupt Statute, and the Amount of all other Fees, with the Amount of the Annual Expenses of the Sheriff Clerks' Offices; specifying, separately, the Office Rents, the Fees and Salaries of the Depute Clerks, with their Names and other Charges; also, the Dates of the Appointments as Sheriff Clerks, the Sums paid for the Office; the Attendance given; whether they hold any other Offices; and the Residence of the Sheriff Clerks, for the Years 1833, 1834 and 1835;—the same to be signed by Sheriff Clerks and their Deputes.

[*N. B.—No Return has been received from Forfar.*]

(*The Lord Advocate.*)

Ordered, by The House of Commons, *to be Printed*, 14 *February* 1837.

SHERIFF CLERKS (SCOTLAND.)

A RETURN by the Sheriff Clerks of the different Counties in Scotland, and their Deputies and Assistants, of the Total Amount of Fees levied by them for the Years 1833, 1834 and 1835; specifying, in detail, the Amount of Fees levied under the Small Debt Act, upon Precognitions, of Fees under the Bankrupt Statute, and the Amount of all other Fees, with the Amount of the Annual Expenses of the Sheriff Clerks' Offices; specifying, separately, the Office Rents, the Fees and Salaries of the Depute Clerks, with their Names and other Charges; also, the Dates of the Appointments as Sheriff Clerks, the Sums paid for the Office, the Attendance given, whether they hold any other Offices, and the Residence of the Sheriff Clerks, for the Years 1833, 1834 and 1835;—the same signed by the Sheriff Clerks and their Deputes.

Year.	Amount of Fees levied by the Sheriff Clerk.					Amount of Annual Expense of Sheriff Clerk's Office.					Date of Appointment as Sheriff Clerk.	Sum paid for Office.	Attendance given by Sheriff Clerk.	Office or Employment other than Sheriff Clerk.	Residence of Sheriff Clerk.
	Under Small Debt Act.	Upon Precognitions.	Under Bankruptcy Statute.	Other Fees.	Total.	Depute Clerks' Names.	Depute Clerks' Salary and Fees.	Office Rents.	Other Charges.	Total.					
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.		£. s. d.	£. s. d.	£. s. d.	£. s. d.		£. s. d.			
ABERDEEN:															
1833	284 11 –	97 8 6	– –	768 15 –	1,150 14 6	– – – –	200 – –	30 – –*	355 17 –†	585 17 –	1784	2,000 – –	The Principal Sheriff Clerk does not attend personally, but serves by Deputy. The Deputies and Assistants attend daily from Eight in the morning till Eight at night.	None.	The Principal Sheriff Clerk resides in Edinburgh.
1834	310 5 –	74 9 6	– –	718 18 –	1,103 12 6	Francis Gordon Alexander Mitchell	200 – –	30 – –	341 1 6	571 1 6					
1835	360 16 –	88 6 –	– –	690 – –	1,139 2 –	– – – –	250 – –	30 – –	310 5 –	590 5 –					

* The Sheriff Clerk pays no rent, his office being kept in a public building. The Sum stated in this column is the amount annually paid for fire, lighting with gas, water-rate and office-servants.

† The Charges included in the sum here stated consist of payments to Substitute Clerks and Assistants, expense of stationery, record books from the Register House, Edinburgh, and other incidental charges.

9 January 1837.

Francis Gordon, Depute Sheriff Clerk.
Alexander Mitchell, Depute Sheriff Clerk.

ARGYLL:															
1833	101 3 9½	32 18 –	6 8 3½	400 18 1	541 8 6	– – John M'Kirdy and Clerks – –	70 – –	– – –	– – –	– – –	March 1814 –	1,200 – – now above 5,000 *l.* in land, and insurance included.	– – From 10 A.M. to 9 P.M., allowing two hours for dinner, &c.	– – Clerk of the Peace, Commissary Clerk.*	Inveraray.
						L. M'Isaac – –	25 – –	10 – –	27 – –	157 4 4					
						A. Cameron – –	25 11 4								
1834	84 2 7½	21 13 –	5 19 –	321 11 5½	433 6 1	– James Munro and Clerks – –	70 – –								
						L. M'Isaac – –	25 – –	10 – –	27 – –	159 11 8					
						A. Cameron – –	27 11 8								
1835	58 5 8	25 12 6	2 6 9	423 15 11½	510 – 10½	– – James Munro and Clerks – –	70 – –								
						L. M'Isaac – –	25 – –	10 – –	27 – –	155 7 6					
						A. Cameron – –	23 7 6								

N.B.—There are two other Deputies besides the three before mentioned, viz. one at Fort William, and one at Oban, both paid by a share of the Fees.

N.B.—The present Sheriff Clerks, when appointed, had the best law business in Argyllshire.

* The three offices of Sheriff Clerk, Justice of Peace Clerk, and Commissary Clerk, have, for time immemorial, been always held by the same person in Argyllshire, which is attended with this particular advantage, that at the head town of the county, Inveraray, the same public apartments answer for the business of the three Courts, and also the same Clerks and Deputies there and over the different districts of the county; whereas, if these situations were held by different persons, additional apartments, Clerks and Deputies would be necessary, which would endanger the records, and would greatly enhance the inconvenience already felt from the difficulty of engaging the services of so many persons, properly qualified, as are at present wanted, owing to the small amount of the emoluments arising even from the three situations united in one person. This union also prevents clashing of interests and collision in some matters over which the Courts have a cumulative jurisdiction.—There being no separate Return required from the Commissary Clerk, the reporter begs to state, that he was appointed first by the Heritable Commissary of the district, at the time he received the appointment of Sheriff Clerk; and when, by the Act 4 Geo. IV. cap. 97, the Heritable Commissariat was abolished, he was confirmed as Commissary Clerk in terms of the 13th section of the said Act. The Clerk's Fees from that office not being included in the within Return, he begs to state, that these Fees amounted for the year ending 15 May 1833 to 26 *l.* 8 *s.* 9 *d.*; 1834, to 31 *l.* 3 *s.* 9 *d.*; and 1835, to 24 *l.* 15 *s.* 6 *d.*—The reporter begs further to state, that the expenses of the office of Sheriff Clerk would have been greater than those stated in the above, had not a part been allotted to the other offices of Commissary and Justice of Peace Clerk.

22 February 1837.

John Campbell, Sheriff Clerk of Argyllshire.

AYR:																
1833	195 15 1	102 4 3½	2 2 –	804 1 11½	1,104 3 4	G. M'Nab - - One of the Clerks in the Office holds a Substitution to act when the Sheriff Clerk and his ordinary Depute are absent on public business, such as taking Precognitions, and attending the Sheriff in the Registration of Voters.	164 – –	20 – –	236 5 8	420 5 8	19 May 1821	By the terms of his commission, he is bound to pay Mr. Blane, the late Sheriff Clerk, annually, "a sum equal to two-thirds of the Fees of his Office." Mr. Blane is still alive, and in his ninety-third year.	Occasional -	Employment as a W. S. in partnership with other gentlemen.	Edinburgh and Doonholm, near Ayr, the seat of the Court, where he resides for at least three months in the year.
1834	259 6 1	99 13 –	- -	671 – 4½	1,029 19 5½		164 – –	20 – –	206 – 2	390 – 2						
1835	229 13 2	113 – 7	6 6 –	692 10 3	1,041 10 –		164 – –	20 – –	230 13 4	414 13 4						

25 January 1837.

A. Hunter, Sheriff Clerk of Ayrshire. *Gilbert M'Nab*, Depute.

BANFF:																
1833	130 12 –	44 – –	Very trifling; on an average do not exceed 15 *s.* a year, and are included in Sheriff Clerk's Fees.	310 5 5½	484 17 5½	James Gray, Principal Deputy at Banff, and John Gathorn, at Keith, for the upper District of the County at Keith.	75 – –	None - - Rooms furnished at the expense of the County.	75 – – yearly, as nearly as can be ascertained.	150 – – yearly.	8 January 1805	1,400 – – Say one thousand four hundred pounds.	Constant attendance for the whole year.	Keeper of the Register of Sasines, and Clerk of the Peace.	Burgh of Banff, the county town.
1834	121 10 8½	39 – 11½		291 1 8	451 13 4										
1835	152 14 8	32 15 10½		280 3 4	465 13 10½										

11 February 1837.

Robert Rose, Sheriff Clerk, Banffshire. *James Gray*, Principal Depute.

BERWICK:																
1833	29 9 2	16 2 6	- -	200 4 6	245 16 2	- - George Bell, son of the Principal Clerk, and residing in family with him, is Depute Sheriff Clerk.	- - -	- - -	- - -	- - -	1787: July 13	1,050 – –	- - The Principal Clerk is always in attendance when his presence is required, and the duties of the office are performed jointly by him and his Depute.	- - The Sheriff Clerk is also Clerk of the Peace for the County, Clerk to the Commissioners of Supply, Clerk to the Trustees of the Middle District of Roads, and Clerk to the Commissioners for hearing and determining Appeals against the Assessed Taxes.	- - The Sheriff Clerk resides and has his office in Dunse, where the Sheriff Substitute and greater proportion of the Procurators reside; but the Courts are held at Greenlaw, the head Burgh of the County, where the Clerk or his Deputy always attends.
1834	24 19 6	18 15 –	- -	210 14 1	254 8 7	Thomas Stockwell, Assistant.	30 – –								
						Alexander Weatherhead, Assistant, £.	20 – –								
1835	25 14 –	18 0 –	- -	159 7 6	203 7 6		50 – –	8 – –	11 10 –	69 10 –					

9 December 1836.

James Bell, Sheriff Clerk. *Thos. Stockwell*, Assistant.
George Bell, Depute Sheriff Clerk. *Alex. Weatherhead*, Assistant.

BUTE:																
1833	18 19 5	8 19 8	– 6 6	80 8 1	108 13 8	William Currie -	- - -	5 – –	19 9 4	24 9 4	5 August 1829	- - No sum was paid for office.	- - Constant attendance.	- - Clerk of the Peace, Commissary Clerk, and Collector of Taxes for Buteshire.	Rothesay.
1834	26 14 10	8 13 6	2 18 6	60 10 6	98 17 4	- - - -	- - -	1 10 –	17 13 1	19 3 1					
1835	20 2 9	14 6 –	4 2 –	72 6 9	110 17 6	- - - -	- - -	- - -	22 – 8	22 – 8					

1 October 1836.

Arch. Macneill, Sheriff Clerk of Buteshire. *Wm. Currie*, Depute Sheriff Clerk of Buteshire.

RETURN by the Sheriff Clerks of the different Counties in *Scotland*, and their Deputies and Assistants, of the Total Amount of Fees levied by them for the Years 1833, 1834 and 1835—*continued*.

Year.	Amount of Fees levied by the Sheriff Clerk.					Amount of Annual Expense of Sheriff Clerk's Office.					Date of Appointment as Sheriff Clerk.	Sum paid for Office.	Attendance given by Sheriff Clerk.	Office or Employment other than Sheriff Clerk.	Residence of Sheriff Clerk.
	Under Small Debt Act.	Upon Precognitions.	Under Bankruptcy Statute.	Other Fees.	Total.	Depute Clerks' Names.	Depute Clerks' Salary and Fees.	Office Rents.	Other Charges.	Total.					
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.		£. s. d.	£. s. d.	£. s. d.	£. s. d.					
CAITHNESS:															
1833	208 6 9	10 – –	1 1 –	301 18 10	599 4 7	James M'Kenzie, £.45 George M'Lean - 20	65 – –	15 – –	29 7 6	109 7 6	15 Dec. 1827	- nil -	- constant -	- none - -	Wick.
1834	228 16 6	10 – –	1 1 –	356 17 11	596 15 5	James M'Kenzie, £.45 George M'Lean - 20	65 – –	15 – –	31 2 6	111 2 6	- - -	- nil -	- constant -	- none - -	Wick.
1835	214 10 6	10 – –	1 15 –	457 10 8	683 16 2	James K'Kenzie, £.60 George M'Lean - 20	80 – –	15 – –	33 6 9	128 6 9	- - -	- nil -	- constant -	- none - -	Wick.

Note.—I cannot make any correct Return of Fees levied and received on Precognitions; but on the presumption that it will not exceed 10 *l.* sterling, have returned it as an average of the three years.
James Mackenzie, Chief Clerk, holds no regular Deputation, but acts occasionally under a special Deputation, when I am myself prevented, by pressure of business or indisposition, from giving my personal attendance to the duties of my office.

Wick, 28 November 1836. *A. Robertson.*

CLACKMANNAN:															
1833	33 18 10	- none -	- none -	87 11 8	121 10 6	H. Urquhart - -	30 – –	--Clerk's own Property.	- - -	30 – –	12 Nov. 1823	- none -	-- From nine in the morning till eight o'clock at night.	-- Clerk of the Peace and Commissary Clerk.	Alloa.
1834	45 18 6	- none -	- none -	89 18 3	135 16 9	H. Urquhart - -	30 – –	- - -	- -	30 – –	- - -	- none.			
1835	49 16 2	- none -	- none -	66 – –	115 16 2	-- H. Urquhart, who died on 27 January last.	30 – –	- - -	- - -	30 – –	- - -	- none.			

2 September 1836. *Robert Jamison.*

CROMARTY:															
1833	4 12 6	- -	- -	18 10 –	23 2 6	John Taylor - -	20 – –	4 – –	1 10 –	25 10 –	1815: Dec. 16	- - -	- weekly -	Surveyor of Taxes.	Cromarty.
1834	4 15 –	- -	- -	16 5 6	21 – 6	- ditto - - -	20 – –	4 – –	1 10 –	25 10 –					
1835	6 8 –	- -	- -	15 7 –	21 15 –	- ditto - - -	20 – –	2 – –	1 10 –	23 10 –					

Cromarty, 30 August 1836. *John Taylor*, Sheriff Clerk.

DUMBARTON:															
1833	107 10 –	12 4 –	- nil -	114 12 2	234 6 2	-- R. Grieve, Depute, and John Govan, Assistant.	80 – –	- nil -	23 12 8	103 12 8	-- Robert Colquhoun, the predecessor in office of the present Sheriff Clerk, was appointed on 28 Sept. 1815, and ceased to act 27 Nov. 1834.	- nil -	-- From ten to four, and from six to eight.	-- Robert Colquhoun held the offices of Commissary Clerk and Town Clerk of Dumbarton.	Dumbarton.
1834	109 6 –	14 10 6	- nil -	111 14 –	235 10 6	- ditto - - -	80 – –	- nil -	22 5 –	102 5 –		- ditto -	- ditto - -		- ditto.
1835	105 2 8	15 7 –	1 6 –	105 16 4	227 12 –	R. Grieve, Depute - 83 – – John Govan and - 30 – – John Colquhoun - 10 – – Assistants.		- nil -	21 12 –	144 12 –	-- P. Daniel, the present Sheriff Clerk, was appointed 18 July 1834.	- nil -	- ditto - -	-- No other office or employment.	-- Detained in Edinburgh on the business of the Municipal Commission, as explained in a Return in answer to an Address dated 23d March 1835.

20 January 1837. *Phineas Daniel*, Sheriff Clerk. *R. Grieve*, Depute Sheriff Clerk.

| | | |

RETURN by the Sheriffs Clerks of the different Counties in *Scotland*, and their Deputies and Assistants, of the Total Amount of Fees levied by them for the Years 1833, 1834 and 1835—*continued*.

Year.	Amount of Fees levied by the Sheriff Clerk.					Amount of Annual Expense of Sheriff Clerk's Office.					Date of Appointment as Sheriff Clerk.	Sum paid for Office.	Attendance given by Sheriff Clerk.	Office or Employment other than Sheriff Clerk.	Residence of Sheriff Clerk.
	Under Small Debt Act.	Upon Precognitions.	Under Bankruptcy Statute.	Other Fees.	Total.	Depute Clerks' Names.	Depute Clerks' Salary and Fees.	Office Rents.	Other Charges.	Total.					
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.		£. s. d.	£. s. d.	£. s. d.	£. s. d.		£. s. d.			
FIFE:															
1833*	88 4 10	25 4 –	1 13 –	693 19 –	809 – 10	Robert Douglas -	92 17 1	37 10 –	290 9 9⅓	420 16 10⅓	10 March 1798.	2,300 – –	-- Every lawful day; 10 to 3 and 6 to 8.	-- Clerk to the Peace, Keeper of the particular Register of Sasines, Distributor of Stamps.	-- Cupar Fife, county town.
1834*	96 5 2	29 14 –	– 3 –	667 9 3½	793 11 5½	- ditto - - -	92 17 1	37 10 –	290 9 9⅓	420 16 10⅓					
1835	83 6 4	49 15 –	- -	598 5 2	731 6 6	- ditto - - -	92 17 1	30 – –†	290 9 9⅓	413 6 10⅓					

* The details of the above two years will be found very minutely stated in Report made by the Sheriff Clerk in 1834, ordered by The House of Commons to be printed 4th September 1835, to which the Sheriff Clerk begs leave to refer.
† The Duty on Clerks taken off, which makes the difference.

21 January 1837.

Thos. Horsbrugh, Sheriff Clerk of Fife.

FORFAR:															
1833	361 14 –	92 8 4	3 13 –	842 15 5	1,300 10 9	Alexander Henderson, Forfar - - -	105 – –	20 – – In town of Dundee.	31 – – Coals, candle, gas, record books, minute books, stationery, &c.	327 – –	1811 - -	1,000 – –	-- Occasional, according to circumstances.	-- Writer to the Signet, Edinburgh, and General Clerk to the Turnpike and Statute Labour Roads, county of Forfar.	-- Partly in Edinburgh, and partly in Forfarshire.
						William Wales, Dundee - - -	80 – –								
						Assistant Clerks and Apprentices at Forfar and Dundee - -	91 – –								
1834	315 17 7	164 1 2	9 4 –	867 6 11½	1,356 9 8½	G. B. Brand, Forfar	70 – –	- ditto -	36 – – Coals, gas, record books, minute books, stationery, &c.	272 – –	- - -	- - -	- ditto - -	- ditto - -	- ditto.
						G. Thomson, Dundee	60 – –								
						Assistant Clerks and Apprentices at Forfar and Dundee - -	86 – –								
1835	296 2 4	163 15 6	11 19 –	820 9 4½	1,292 6 1½	G. B. Brand, Forfar	70 – –	- ditto -	30 10 – Coals, gas, record books, minute books, stationery, &c.	282 10 –	- - -	- - -	- ditto - -	- ditto - -	- ditto.
						G. Thomson, Dundee -	70 – –								
						Assistant Clerks and Apprentices at Forfar and Dundee - -	92 – –								

11 February 1837.

Patrick Orr, Sheriff Clerk.
G. B. Brand, Sheriff Clerk Depute.
G. Thomson, Sheriff Clerk Depute.

HADDINGTON:															
1833	67 18 4	21 18 –	1 19 –	275 – 6	366 15 10	-- John Purves, John Flett and Robert Tait.	90 – –	10 – –	50 – –	150 – –	-- 9 February 1829.	- nil -	Constant - -	-- Justice of Peace and Commissary Clerk, or Clerk to Road Trustees for County.	Haddington.
1834	62 14 6	19 10 6	1 9 6	294 17 1	378 11 7	-- J. Flett, William Watson and Robt. Tait.	90 – –	10 – –	50 – –	150 – –	- - -	- - -	- ditto - -		- ditto.
1835	72 – 2	24 8 –	– 19 –	283 15 1	381 2 3	R. Tait, W. Watson	70 – –	- - -	50 – –	120 – –	- - -	- - -	- ditto - -		- ditto.

The charges made for the Depute Clerks are proportioned in consequence of their not being exclusively employed in Sheriff Clerk business.

14 September 1836.

Henry M. Davidson, Sheriff Clerk.
Wm Watson, Depute Clerk.

INVERNESS:

1833	128 11 9	62 4 9	– 15 –	478 11 2	670 2 8	Inverness: William Grant – –	40 – –	20 – –	134 15 –	289 15 –	October 1831	– – Paid fees of commission, 37 10 –	Personal – –	– – Writer to the Signet, Notary Public and Clerk to the Commissioners of Supply for the County of Inverness.	– – Town of Inverness.
						Fort William: William Kinloch –	40 – –								
						Skye: Lewis Jamieson –	35 – –								
						Long Isle: J. B. Lauder – –	20 – –								
							135 – –								
1834	118 1 10	71 4 1	– none –	372 14 2	562 – 1	Same as above – –	135 – –	20 – –	134 15 –	289 15 –					
1835	122 – 6	65 2 6	– 7 6	443 – 8	630 11 2	Same as above – –	135 – –	20 – –	134 15 –	289 15 –					

Abstract:—	£.	s.	d.
Average Amount of Fees – – – – – – – –	620	17	10
Less Average Expense of Office – – – – – – – –	289	15	–
Average Income – – – – – – – –	£. 331	2	10

24 October 1836.

Pat. Grant, Sheriff Clerk of Inverness-shire.
Wm Grant, Sheriff Clerk Depute of Inverness District.
Wm Kinloch, Sheriff Clerk Depute of Fort William District.

Jas. B. Lauder, Sheriff Clerk Depute of Long Island.
Lewis Jamieson, Sheriff Clerk Depute of the Isle of Skye.

KINCARDINE:

1833	67 13 10	5 13 –	– –	249 7 11	322 14 9	– – George Crabb, thereafter George Milne.	50 – –	– nil –	35 12 –	85 12 –	September 1815	– nil –	– – Office open from 10 A.M. to 2 P.M., and from 3 to 6 o'clock P.M. Sheriff Clerk always in attendance when required.	– – Commissary Clerk; no other appointment under the Crown, but various private agencies.	Stonehaven.
1834	75 18 10	7 13 6	2 8 –	227 13 –	313 13 4	George Milne – –	50 – –	– nil –	28 17 –	78 17 –	– – –	– nil –			– ditto.
1835	58 19 –	7 17 6	– –	205 15 10	272 12 4	William Rankin –	45 – –	– nil –	26 4 –	71 4 –	– – –	– nil –			– ditto.

3 January 1837.

Wm Stewart, Sheriff Clerk of Kincardineshire.

KINROSS:

1833	21 8 –	6 7 –	– –	111 12 –	139 7 –	– – None but Assistant Clerks kept.	– – –	– None – office being provided by county.	38 2 3	38 2 3	20 April 1827	– none –	– – From 10 to 3, and from 5 to 8 o'clock.	– – Clerk to the Justices of the Peace.	Kinross.
1834	22 16 –	5 8 –	– –	100 12 6	128 16 6	– – – –	– – –	– – –	36 17 2	36 17 2					
1835	20 8 6	11 18 –	– –	93 1 9	125 8 3	– – – –	– – –	– – –	35 6 –	35 6 –					

20 January 1837.

Peter MacGill, Sheriff Clerk.

RETURN by the Sheriff Clerks of the different Counties in *Scotland*, and their Deputies and Assistants, of the Total Amount of Fees levied by them for the Years 1833, 1834 and 1835—*continued*.

Year.	Amount of Fees levied by the Sheriff Clerk.					Amount of Annual Expense of Sheriff Clerk's Office.					Date of Appointment as Sheriff Clerk.	Sum paid for Office.	Attendance given by Sheriff Clerk.	Office or Employment other than Sheriff Clerk.	Residence of Sheriff Clerk.
	Under Small Debt Act.	Upon Precognitions.	Under Bankruptcy Statute.	Other Fees.	Total.	Depute Clerks' Names.	Depute Clerks' Salary and Fees.	Office Rents.	Other Charges.	Total.					
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.			£. s. d.	£. s. d.	£. s. d.		£. s. d.			
KIRKCUDBRIGHT:															
1833	54 12 8	42 11 2	- none -	229 1 9	326 5 7	-- Robert Macartney Gordon.	-- One-half of Fees, after deducting all expense.	10 - -	97 8 -	107 8 -	15 July 1805	780 - -	Personal.	-- Commissary Clerk and Collector of Taxes.	-- Kirkcudbright, Head Burgh of the Stewartry of Kirkcudbright.
1834	54 7 2	74 6 8	1 5 -	251 19 -	381 17 10								Office open from 9 to 9.		
1835	53 8 8	45 4 10	1 4 -	239 5 8	339 3 2										

Note.—The expense in the other years may vary a little, but it must be trifling: it is as follows; viz.

	£. s. d.
Office-rent - - -	10 - -
Fuel, &c. - - -	6 - -
Stationery, &c. - -	15 - -
Records - - -	5 5 -
Repairs - - -	1 11 6
Postage irrecoverable, &c.	1 11 6
License to act as Notary	8 - -
Interest on sum paid for office & insurance of his life	60 - -
	£. 107 8 -

Kirkcudbright, 16 November 1836.

David Melville, Stewart Clerk.
Rob. M. Gordon, Stewart Clerk Depute.

LANARK:															
1833	1,417 15 6	290 - -	72 13 6	1,868 7 5	3,648 16 5	-- James M'Hardy, John Macdonald, John Leslie & A. T. Waterson, besides ten Writing and Ingrossing Clerks.	1,651 19 5	120 - -	1,076 17 -	2,848 16 5	--10 September 1812.	5,000 - -	Not resident -	-- Town Clerk of Kirkaldy.	--Kirkaldy, in the County of Fife.
1834	1,481 10 5	235 - -	20 9 6	1,846 11 1	3,583 11 -		1,586 14 -	120 - -	1,016 12 -	2,723 6 -					
1835	1,524 5 -	242 12 -	38 15 -	1,718 5 -	3,523 17 -		1,605 4 -	120 - -	987 18 -	2,713 2 -					

Glasgow, 23 January 1837.

Jas. M'Hardy, Sheriff Clerk Depute of Lanarkshire } Resident at Glasgow.
J. Macdonald, Sheriff Clerk Depute of Lanarkshire }

LINLITHGOW:															
1833	30 8 6	25 4 -	1 11 6	169 13 6	226 17 6	John Wilson - - -	70 - -	5 5 -	27 6 6	32 11 6	5 May - 1804	1,000 - -	-- On all important occasions, such as striking fiars, jury trials before Sheriff, and the like.	-- Commissary Clerk, Clerk to Linlithgow, Turnpike Trustees, and Clerk of Supply, and a Practitioner before the Sheriff Court at Falkirk.	Falkirk.
1834	38 - 6	23 15 4	- -	112 7 9½	174 3 7½	- - - -	- - -	5 5 -	22 15 6	28 - 6					
1835	36 7 6	20 18 10½	- -	87 18 8½	145 5 1	- - - -	- - -	5 5 -	24 18 -	30 3 -					

28 January 1837.

John Wilson, Sheriff Clerk Depute.

NAIRN:

1833	30 6 6	12 15 –	- -	43 15 5	86 16 11	Robert Malcolm -	-- One-half of the fees of office, the Depute bearing one-half of the whole expenses.	5 – –	14 10 –	19 10 –	--16 December 1807.	145 – –	-- From 10 A. M. to 4 P.M. on every lawful day except Saturday, on which, attendance is given from 10 A. M. to 3 P. M. It may be mentioned, however, that the Clerk's dwelling-house and office being together, he is always to be found when wanted on business at other hours.	-- None - -	Nairn.
1834	31 18 8	5 19 –	- -	48 11 6	86 9 2									
1835	23 6 –	9 13 4	1 7 –	35 19 4	70 5 8									

28 January 1837.

Jas. Murray, Sheriff Clerk.
Robt. Malcolm, Sheriff Clerk Depute.

ORKNEY:

Whitsunday 1833 to Whitsunday 1834	39 11 4	2 6 –	1 8 –	186 19 11	230 5 3	W. H. Fotheringhame, junior.	20 – –	10 10 –	Stationery, above		--2 June 1830. Entered in office 22 July 1830.	- nil -	-- Office hours in session from 10 A. M. to 3 P. M. and 7 to 8 P. M. In vacation from 11 A. M. to 2 P. M. But, in fact, attendance is given always from 10 A. M. to 4 P. M., and 6 to 9 P. M.	-- Clerkship of Peace, Keeper of Register of Sasines for Orkney and Zetland, both at Kirkwall.	Kirkwall.
						John Laughton -	10 – –	5 5 –	15 – –	60 15 –				
							30 – –	15 15 –						
Whitsunday 1834 to Whitsunday 1835	43 7 7	2 8 –	3 10 –	151 17 4	201 2 11	John Laughton -	10 – –	10 10 –						
						J. P. Groundwater -	5 – –	5 5 –	15 – –	45 15 –				
							15 – –	15 15 –						
Whitsunday 1835 to Whitsunday 1836	34 18 5	3 6 –	– 15 6	122 18 11	161 18 10	J. P. Groundwater -	5 – –	10 10 –						
						Assistant - -	5 – –	5 5 –	15 – –	40 15 –				
							10 – –	15 15 –						

The sums in this column only apply to precognitions, and do not embrace the full amount of the public accounts payable by the county and at Exchequer.

Ex necessitate, the salaries of Deputes and Clerks have been reduced, as the reporter was obliged (except he had got from another place qualified Clerks at a rate the office did not permit) to introduce and educate Clerks in the office. At present the salaries are increasing, and will continue to do so.

There are, besides, expenses attending the Registration of Electors, and connected with it; the present year considerable; but as the Clerk has never been able to ascertain certainly whether the Exchequer may not allow him some of these expenses, he does not state them at present.

Note.—The reporter begs to state, that, owing to the nature of the Fees, 10*l.* a year are certainly lost in the collection; and, in point of fact, arising from the system of credits in operation on his entry to office, joined to the smallness of the Fees, the reporter has decidedly lost one-third of them since his entry to office until the last year; and his earnest wish would be, that the office were paid by Salary, in place of Fees. The 10*l.* a year has not been deducted in the present Return.

Kirkwall, 6 September 1836.

W. H. Fotheringhame, Sheriff Clerk of Orkney.

PEEBLES:

1833	4 13 7	11 5 –	- -	98 4 11	114 8 6	-- The Sheriff Clerk resides in Peebles, and does the duties in person, and has therefore no regular Depute. In case of necessary absence, he grants a Deputation to his Clerk.	- -	--It is somewhat difficult to state the amount of Clerk's Salary and office-rent being mixed up with the expense of other offices; but the proportion applicable to the office of Sheriff Clerk, may, at a moderate rate, be stated at, viz. £. Clerk's Salary - - - - - - 15 Office Rent - - - - - - 10 Stationery, Coals, &c.- - - - 5 £. 30	2 May 1820 -	-- Nothing paid for the Office.	-- The Sheriff Clerk resides in Peebles, and performs all the necessary duties in person, and is seldom absent beyond two or three days at a time.	-- The Sheriff Clerk is Commissary Clerk, Clerk of the Peace and Supply, Joint Collector of Taxes and County Rates, Joint Treasurer of four Districts of Turnpike Road Trustees, Clerk of Lieutenancy, and also Agent for the British Linen Company Bank, and Scottish Union Insurance Company.	- Peebles.
1834	5 – 6	7 18 –	- -	39 10 2	52 8 8									
1835	6 1 4	6 15 –	- -	79 17 8	92 14 –									

22 December 1836.

John Welsh, Sheriff Clerk.

RETURN by the Sheriff Clerks of the different Counties in *Scotland*, and their Deputies and Assistants, of the Total Amount of Fees levied by them for the Years 1833, 1834 and 1835—*continued*.

Year.	Amount of Fees levied by the Sheriff Clerk.					Amount of Annual Expense of Sheriff Clerk's Office.					Date of Appointment as Sheriff Clerk.	Sum paid for Office.	Attendance given by Sheriff Clerk.	Office or Employment other than Sheriff Clerk.	Residence of Sheriff Clerk.
	Under Small Debt Act.	Upon Precognitions.	Under Bankruptcy Statute.	Other Fees.	Total.	Depute Clerks' Names.	Depute Clerks' Salary and Fees.	Office Rents.	Other Charges.	Total.					
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.		£. s. d.		£. s. d.	£. s. d.					
PERTH:															
1833 -	245 11 10	34 10 6	3 15 2	1,105 10 10	1,389 8 4	Patrick Soutar - -	160 – –	--The Sheriff Clerk of Perthshire pays no rent for his office: the Act for assessing the county of Perth for public buildings, authorizes the county to charge rent; but this was not done, on the ground that the late Sheriff Clerk (the present Sheriff Clerk's father) had disbursed the whole sum assessed, amounting to nearly 28,000 *l.*, without making any charge against the county. The rent of the office may be stated at 30 *l.* per annum.	99 13 7½	259 13 7½	--24th October 1815.	--The present Sheriff Clerk's father paid 2,000 *l.* for the office of Sheriff Clerk; but the present Sheriff Clerk received his appointment without any payment.	Constant attendance.	--Clerk of Peace and Keeper of Particular Register of Sasines for Perthshire.	- - Marshal Cottage, within half a mile of Sheriff Clerk's Office, Perth.
1834 -	261 15 2	47 19 6	1 6 8	932 18 4	1,243 19 8	- ditto - - -	160 – –		81 18 4½	241 18 4½					
1835 -	288 14 3	29 19 –	12 18 1	1,048 1 –	1,379 12 4	- ditto - - -	160 – –		84 13 –	244 13 –					

Perth, 13 January 1837. *James M. Patton.*

PERTH—(DUNBLANE, or WESTERN DISTRICT THEREOF):															
1833 -	47 6 6*	25 13 9	- -	55 4 2	128 4 5	Charles Macara -	64 2 4	8 – –	42 1 –*	50 1 –	--I was appointed by Mr. Patton, at Perth, the Principal Sheriff Clerk, in February 1818.	- - -	Daily - -	--Depute Justice of Peace Clerk, and Commissary Clerk Depute for this district of the county.	Dunblane.
1834 -	42 13 –*	34 12 5	- -	38 8 4	113 13 9	- ditto - - -	56 16 10	8 – –	50 7 11*	58 7 11		- - -	ditto - -		- ditto.
1835 -	39 8 –*	35 12 3	- -	29 11 9	104 12 –	- ditto - - -	52 6 –	8 – –	34 15 3*	42 15 3					- ditto.

* Mr. Andrew C. Stephen is Depute Sheriff Clerk at Kincardine, under the Small Debt Act, for two parishes: the average of Fees paid him, 11 *l.* 3 *s.* 8 *d.*, his expenses, 2 *l.* 18 *s.* 8 *d.*; both are included in the above sums for said years.

Dunblane, 25 January 1837. *Charles Macara*, Depute Sheriff Clerk.

RENFREW:															
1833:															
Paisley -	286 16 2	Exchequer: 149 19 3	4 4 –	464 19 10	- -	W. L. Houstoun -	100 – –				16 April 1832.	An annuity of 300 *l.* during the late Clerk's life, per Lord Melbourne's Commission, which annuity was paid from 16 April 1832 till 16 September 1835, when he died, being in the whole 1,050 *l.*	Constant -	- none - -	Paisley.
Greenock -	164 8 6	County: 13 19 –	2 11 –	283 10 1	- -	William M'Clure -	100 – –	15 – –							
	451 4 8	163 18 3	6 15 –	748 9 11	1,370 7 10		200 – –	15 – –	203 – – including Clerks' salaries.	418 – –					
1834:															
Paisley -	285 3 11	Exchequer: 185 4 3	5 13 –	391 13 –	- -	W. L. Houstoun -	125 – –								
Greenock -	197 7 2	County: 19 15 –	none -	265 12 3	- -	William M'Clure -	125 – –	15 – –							
	482 11 1	204 19 3	5 13 –	657 5 3	1,350 8 7		250 – –	15 – –	176 – –	441 – –					
1835:															
Paisley -	313 19 5	Exchequer: 158 5 9	5 1 –	368 5 –	- -	W. L. Houstoun -	125 – –	- - Office transferred to Greenock Court-house Buildings.							
Greenock -	232 1 6	County: 36 – 6	1 11 –	314 10 9	- -	William M'Clure -	125 – –								
	546 – 11	194 6 3	6 12 –	682 15 9	1,429 14 11		250 – –	- - -	176 – –	426 – –					

13 January 1837.

Robt. Steuart, Sheriff Clerk.
W. L. Houstoun, Depute at Paisley.
Wm M'Clure, Depute at Greenock.

ROSS:

1833	124 10 7	nil	nil	262 5 1	386 15 8	Tain: Andrew Ross Dingwall: William Ross	21 – – Pays 100 *l.* to Principal Sheriff Clerk for this district annually.	13 – –	47 – –	60 – –	Alexander Ross Suter, appointed Sheriff Clerk upon the 2d day of September 1815.	nil	Attends all Courts, both civil & criminal, at which the Sheriff presides as Judge; also precognitions, when taken before the Sheriff, &c.	nil	Tain.
1834	116 8 7	1 2 –	nil	251 18 9	369 9 4	– – – –	– – –	13 – –	42 – –	55 – –	– – –	nil	– – –	nil.	
1835	117 – 6	8 15 –	nil	198 – –	313 15 6	– – – –	– – –	13 – –	35 – –	48 – –	– – –	nil	– – –	nil.	

21 January 1837.
25 January 1837.

{ *Alex. Ross Suter.*
Andrew Ross.
Will. Ross.

ROSS—(Lewis District):

1833	9 14 –	2 6 3	none	61 4 3	73 4 6	Colin Leitch	73 4 6	5 – –	4 – –	9 – –								
1834	7 2 –	6 16 –	none	70 – –	83 18 –	ditto	83 18 –	5 – –	4 – –	9 – –								
1835	13 16 –	11 5 –	none	16 13 8	43 14 8	ditto	43 14 8	5 – –	4 – –	9 – –								

Stornoway, 4 October 1836.

Colin Leitch, Sheriff Clerk Depute of the Lewis District of Ross-shire.

ROXBURGH:

1833	31 17 2	41 13 3	none	310 8 1	383 18 6	William Rutherford, *tertius*.	60 – –	25 – –	71 – 8	156 – 8	22 July 1815	25 16 – for Fees only.	At all hours when required; but the office is open every lawful day, from 9 in the morning till 8 in the evening.	The Sheriff Clerk holds also the Commissary-clerkship; and these occupying almost his whole time, he does next to no business besides.	Jedburgh, the County Town.
1834	33 3 8	41 13 –	15 –	317 4 2	392 15 10	– – – –	60 – –	25 – –	62 18 6	147 18 6					
1835	20 6 –	40 13 –	none	331 4 4	392 3 4	– – – –	60 – – No fees.	25 – –	57 12 1	142 12 1					

22 October 1836.

Wm Rutherford, Sheriff Clerk.

RETURN by the Sheriff Clerks of the different Counties in *Scotland*, and their Deputies and Assistants, of the Total Amount of Fees levied by them for the Years 1833, 1834 and 1835—*continued*.

Year.	Amount of Fees levied by the Sheriff Clerk.					Amount of Annual Expense of Sheriff Clerk's Office.					Date of Appointment as Sheriff Clerk.	Sum paid for Office.	Attendance given by Sheriff Clerk.	Office or Employment other than Sheriff Clerk.	Residence of Sheriff Clerk.
	Under Small Debt Act.	Upon Precognitions.	Under Bankruptcy Statute.	Other Fees.	Total.	Depute Clerks' Names.	Depute Clerks' Salary and Fees.	Office Rents.	Other Charges.	Total.					
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.		£. s. d.	£. s. d.	£. s. d.	£. s. d.		£. s. d.			
SELKIRK:															
1833 - -	2 19 –	2 6 –	- none -	75 18 10	81 3 10	*		‡	§		16 Oct. 1805	105 – –	- - From 10 o'clock morning, till eight evening, six days in the week.	- - Commissary Clerk, Justice of Peace Clerk, Clerk to County Turnpike Trustees, Collector of Rogue Money; (*see* note ‖ as to Collector of Land Tax and Assessed Taxes;) Agent for British Linen Company.	Selkirk.
1834 - -	3 9 6	10 6 6	- none -	71 14 5	85 10 5		†								
1835 - -	1 8 6	8 10 –	- none -	118 8 8½	128 7 2½										

* "Names of Deputes."—I have not filled up the name of a Depute, for this reason, that during the three years I had no Depute, excepting that I generally grant a deputation to one of my Clerks, for the convenience to the public of his signing libels, extracts, &c., when I may happen to be out of the way.

† The Clerk to whom such deputation was granted in the said years, received no salary or fees for that business separate from his salary as a clerk in my general business. If I had no other than the Sheriff Clerk business, the emoluments could very ill afford to pay for a clerk; yet I do not see that I could well do without one, to keep the office open when I might be out, and as a copying-clerk, and I could not calculate on paying such clerk much less than 40*l*.

‡ The Office which I occupy, and which contains all the Sheriff Records, is my own property, so that I do not pay a rent for it, and I do not receive any rent for it from the public. If I had to rent a room, or two rooms, for the Sheriff Clerk's Office, and for holding the records, I could not reckon that the rent of them would be less than 15*l*.

§ "Other Charges," such as coals, candles, stationery, &c. would probably also be not under 15*l*. The Total Expense, therefore, might be estimated to be—

Clerk or Depute - - - - - - - -	£.40 – –	£.70 – –
Office Rent - - - - - - - -	15 – –	
Other Expenses - - - - - - - -	15 – –	

‖ I was Collector of the Land and Assessed Taxes. Since the appointment was vested in the Government, it has not been intimated to me whether I am to be continued or not, and I have therefore not put it down in the above as an office held by me at present.

Selkirk, 23 January 1837.

Andrew Lang, Sheriff Clerk.

STIRLING:															
1833 - -	147 12 7	- none -	- none -	381 1 4½	529 1 11½	James Peddie - -	150 – –	- -	80 – –	230 – –	- - -	- -	- - -	- - -	Stirling.
1834 - -	143 – 6	- none -	- none -	370 17 6	517 18 –	James Peddie - -	150 – –	- -	80 – –	230 – –					
1835:						James Peddie, Depute for the late Robert Banks.									
At Stirling to 12 June	42 16 9	none -	- none -	135 18 1½	178 14 10½	James Peddie - -	44 13 2	- -	22 14 2	67 7 8					
At Falkirk to 12 June	33 7 6			46 5 8	79 13 2	Alexander S. Jaffray	33 18 3	5 – –	6 16 8	45 14 11					
						James Peddie, Depute at Stirling for the late Mr. Banks.									
From 12 June to 3 July:						A. Smith Jaffray,									
Stirling - -	5 2 8	none -	- none -	13 18 4	19 1 4	Depute at Falkirk.	- - -	- -	2 14 4	2 14 4	12 June 1835	nothing -	- - Daily, from 10 to 3, and from 5 to 8 o'clock.	- none -	Stirling.
Falkirk - -	3 16 6			5 18 –	9 14 6	James Peddie, who acted as Sheriff Clerk *ad interim* at Stirling.									Falkirk.
						A. Smith Jaffray, ditto at Falkirk.									
From 3 July to 31 Dec.:															
Stirling - -	48 8 6	none -	- none -	185 3 2	233 11 8	- - - -	- - -	15 – –	90 9 2½	105 9 2½	18 June 1835	nothing -	- ditto - -	Town Clerk -	Stirling.
Falkirk - -	39 6 2			62 13 6	101 19 8	Alexander S. Jaffray	43 4 1½	2 4 –	12 7 5	57 15 6½					

Note.—The above Fees do not include a great many warrants, and the entire Declarations of Prisoners and Precognitions of Witnesses in criminal cases, which the reporter finds the Procurators Fiscal of Stirlingshire, assuming the duties of Sheriff Clerk also, are in the practice to write and charge the fees for so doing. To put an end to this illegal practice, the reporter has raised an Action of Declarator and Count and Reckoning before the Court of Session, as to his success in which, he is advised there can be no doubt. He has not the means, at present, of ascertaining the exact amount of the Fees of which he has thus been deprived, and expects to recover; but from every inquiry he has been able to make, it cannot be reckoned at less than ninety pounds yearly. *W. Galbraith.*

This Return could not be sooner made, in consequence of the difficulty of obtaining from the late Mr. Banks's representatives the information required, so far as regards the years 1833, 1834, and first half of 1835. The Duplicate of 17th December was the first copy received of the Order of 23d August.

31 January 1837.

A. Smith Jaffray, Sheriff Clerk Depute, Falkirk.
W. Galbraith, Sheriff Clerk.

SUTHERLAND:																		
1833	£. 23 15 6	£. 40 14 6	£. 1 7 –	£. 138 3 –	£. 209 – –	A. Davidson W. Sutherland	£. 20 – – 14 – –	The Sheriff Clerk's office forms part of his dwelling-house.	11 – –	45 – –	19 March 1829	No sum paid.	Daily from 10 o'clock A. M. to 8 o'clock P. M.	The Sheriff Clerk is also Clerk of the Peace for Sutherland, but has no other Government office or employment.	Dornoch.
1834	29 4 6	18 – –	– 11 6	142 4 –	190 – –										
1835	32 – –	29 7 6	– 15 –	135 – –	197 2 6										

16 November 1836.

Robt. Taylor, Sheriff Clerk of Sutherland.

WIGTON:																		
1833	£. 39 2 4	£. 2 15 –	– nil –	£. 227 16 7	£. 269 13 11	John Hawthorn, writer, Wigton. *Vide* Observation 1.	– nil –	20 – – *Vide* Observation 2.	£. 69 12 8 *Vide* Observation 3.	£. 89 12 8	9 January 1817	– nil –	Every lawful day from 10 A. M. to 8 P. M.	Commissary Clerk and Keeper of the Register of Sasines.	Wigton.
1834	38 8 6	3 5 –	– nil –	187 10 4	229 3 10										
1835	47 17 10	2 13 –	– nil –	189 18 –	240 8 10										

OBSERVATIONS:

1. As to Depute Clerk.—The Depute Clerk holds his appointment merely for the purpose of acting for the reporter in cases of sickness or unavoidable absence, but the performance of which duty is gratuitous on his part.
2. As to Office Rent.—As the reporter conducts the business of the Sheriff Clerk in a house of which he is the proprietor, he cannot precisely say what the rent should be; but the sum stated by him in the Return is what he supposes similar accommodation could be obtained for.
3. Other Charges.—These arise thus:—

1. Assistant Clerks	£. 50 – –
2. Coal and Candle	6 – –
3. Stationery	10 9 8
4. Servant attending the office, and incidental disbursements	3 3 –
	£. 69 12 8

8 September 1836.

Geo. Agnew, Sheriff Clerk of Wigton.

ZETLAND:																		
1833	£. 8 2 –	£. 6 7 –	– none –	£. 33 9 4	£. 52 18 4	Alex. Nicoll	Receives half of fees levied, after deducting expenses.	none	£. 13 14 –	£. 13 14 –	2 Feb. 1815	– – –	From 8 A. M. to 8 P. M.	In the Customs	Lerwick.
1834	9 12 6	8 – –	– none –	35 11 8	53 4 2	ditto	ditto	none	13 14 –	13 14 –	ditto	– – –	ditto	ditto.	
1835	8 5 –	5 12 –	– none –	36 8 –	50 5 –	ditto	ditto	none	13 14 –	13 14 –	ditto	– – –	ditto	ditto.	

Lerwick, 8 September 1836.

Fra. Hiddell.
Alex. Nicoll.

SHERIFF CLERKS (SCOTLAND.)

RETURN by the SHERIFF CLERKS of the different Counties in *Scotland*, and their DEPUTIES and ASSISTANTS, of the Total Amount of FEES levied by them, for the Years 1833, 1834 and 1835.

(*The Lord Advocate.*)

Ordered, by The House of Commons, *to be Printed*,
14 *February* 1837.

SHERIFF CLERKS, SCOTLAND.

RETURN to an ORDER of the Honourable The House of Commons, dated 2 March 1837;—*for*,

COPY of the REPORT of the COMMITTEE of the JUDGES of the COURT of SESSION on the FEES of the SHERIFF CLERKS in *Scotland*, dated 17 December 1835.

REPORT by the COMMITTEE of JUDGES on the FEES of SHERIFF CLERKS.

THE Fees of Sheriff (including Stewart) Clerks were regulated by Acts of Sederunt 16th and 18th March 1748, and Act of Adjournal 21st March 1748, made by authority of the Act of Parliament 20 Geo. 2, c. 43, s. 40. Some additional allowances were granted to the clerks in special cases by statute, as well as by rules made in the Courts of Session, Justiciary and Exchequer.

Commissioners were appointed by the Prince Regent, in 1815, for inquiring into the duties and emoluments of the officers, clerks and ministers of justice in Scotland, and reporting what regulations might be fit to be established respecting the same; and their Third Report related to the Sheriff and Commissary Courts, and particularly to the practice of levying the fees of sheriff clerks, and the proposal of a new table and regulations for such fees. This Report having been laid before Parliament, the statute 6 Geo. 4, c. 23, passed. By this statute it was provided, "that power shall be given to the Court of Session in Scotland, and the said court is hereby directed, required and empowered to revise the said Act of Sederunt passed on the said 16th day of March 1748, and of new to take into their consideration what fees they shall judge reasonable hereafter to be exacted by the clerks, or by the practitioners or officers in the courts of sheriffs and stewarts, in civil causes, and in all the various departments of business in use to be exercised by them, or which may be hereafter from time to time committed to them, and to regulate the same by one or more Act or Acts of Sederunt, to be passed from time to time as the court shall see cause; the said court, in so doing, always taking into consideration the Report of the said Commissioners hereinbefore mentioned in that behalf; and the Court of Justiciary are hereby directed, required and empowered in like manner to revise the said Act of Adjournal passed on the 21st day of March 1748, and of new to take into their consideration what fees they shall judge reasonable hereafter to be paid to the clerks, practitioners or officers in sheriffs' or stewarts' courts, in criminal causes, and to regulate the same, as also the course of proceeding in criminal causes before the same, by one or more Act or Acts of Adjournal, to be passed by them from time to time as they shall see cause: which fees, as regulated by the said courts respectively, shall be binding on all parties concerned, unless or until the same be altered by any new Act or Acts of Sederunt or Adjournal, which the said Court of Session or Court of Justiciary may see proper and necessary to pass in time coming."

The Court of Session was, by section 2 of the same statute, authorized to frame regulations for abridging extracts in the sheriff courts, and for consignation in a public bank of monies received by sheriff clerks. And then there is a special provision, "that during the lifetime of any person at present holding for life the office of clerk in any such court, or so long as any such clerk shall hold his office, whose emoluments may be affected by any such regulations or table of fees, no such clerk shall be bound to accept the same in lieu of the fees or emoluments to

which he is legally entitled, unless he thinks fit so to do; and all such regulations and fees, so to be framed and settled, shall be established in such manner as to be postponed during the lifetime of any such clerk, or so long as he shall hold the same, unless such clerk shall at any time agree to accept the fees so to be settled and fixed, as appertaining to his office, in lieu of the fees and emoluments to which such clerk is now legally entitled, in which case he shall thereafter be bound and obliged to accept the same."

For the better accomplishing the purposes of this statute, the court was, by section 3, directed to appoint five sheriffs depute, for the purpose of reporting to the court such regulations and tables of fees in the several sheriff or stewart courts of Scotland. The court, accordingly, on the 8th July 1825, granted a commission of that kind to the sheriffs depute of the counties of Edinburgh, Lanark, Perth, Fife and Aberdeen.

Just about the time of granting this commission, however, (5th July 1825,) the statute 6 Geo. 4, c. 120, passed, altering the forms of process in the Court of Session; and by the same statute that court was authorized, by the appointing of a commission of sheriffs, and other proper means, to make a similar form of process in sheriff courts. A new form of process was accordingly prepared for sheriff courts, which was, by the Court of Session, ordered to take effect from the 1st of January 1826. And by this form of process the proceedings in civil causes were very materially altered. The committee of sheriffs were therefore of opinion, that it was better to delay drawing up a table of fees until the new form had been established and acted upon for some time. They therefore did not begin preparing their table of fees till March 1827; and their Report is dated 19th December 1828, and their Supplementary Report 15th January 1830. These Reports appeared sufficiently to show that the new table of the fees of sheriff clerks was a tolerable approximation to a fair commutation for the old fees. But they did not contain evidence anywise sufficient to show whether either the old table, or the new one that was proposed to be adopted in place of it, was, in terms of the Act of Parliament, "reasonable hereafter to be exacted by the clerks," especially considering that these clerks were no longer to buy their offices for heavy prices, but to receive gratuitous appointments.

On the 27th of January 1830, the court passed an Act of Sederunt, in which are the following provisions: "The Lords of Council and Session, and Lord Chief Commissioner of the Jury Court, having taken into consideration the terms of the Act of Parliament 6 Geo. 4, c. 23, with the Report and Supplementary Report of the Sheriffs Depute of the counties of Edinburgh, Lanark, Fife, Perth and Aberdeen, and having heard His Majesty's Advocate and Solicitor-general on the part of the public, and the counsel for the sheriff clerks on the said papers, and whole matter, are of opinion, that there are not at present data before them on which they can proceed to sanction a table of fees of a permanent nature for the sheriff and stewart clerks. But at the same time, considering the great uncertainty which at present prevails as to the fees to which those clerks are entitled under the new form of process established for the sheriff and stewart courts by Act of Sederunt, and that it is proper that some interim table should be established by competent authority, and that a table has been suggested by the sheriff commissioners to whom the matter was remitted by the court, the Lords resolve to allow the same to be acted on as an interim table, under the following provision, but without expressing any opinion on the propriety of the said table as the basis of any permanent regulation, and without prejudice to His Majesty's Advocate, and all persons interested, to be heard on their objections to the same; and do therefore, in terms of the said statute, hereby enact and declare, that from and after the 15th day of May next, the sheriff and stewart clerks shall be entitled to receive fees according to the table proposed by the said sheriffs, a copy of which, Schedule (A.), is hereto annexed, and is authenticated by the subscription of the Lord President, and that for one year from and after the said 15th day of May next.

"And in order to enable the court to judge how far the said table may be proper to be adopted as the permanent table of fees, and to ascertain the emoluments drawn by each sheriff and stewart clerk, the Lords direct and ordain each sheriff and stewart clerk, who shall act upon the said interim table, to keep two books;

books; in one of which the amount of their fees, according to the said interim table, and also the number of causes brought before the Sheriff's Small Debt Court, shall be entered monthly, under the different heads, and according to the form proposed by the said sheriffs, a copy of which, Schedule (B.), is hereto annexed, and is authenticated by the signature of the Lord President; and in the other book they shall keep an account of the amount of the fees received from each procurator, according to the said interim table, during each month of the above period; to the accuracy of which accounts they shall make oath, if required by the court; and on or before the 1st day of June 1831, each sheriff and stewart clerk shall transmit to the senior clerk of Session a copy of the said accounts for the year ending the 15th day of May 1831, certified by the sheriff or stewart of each county, or his substitute.

"And it is hereby farther ordered, that every sheriff and stewart clerk do, on or before the said 1st day of June 1831, make a return to his sheriff or stewart, of the whole expense of the present establishment of his office, in respect of office-rent, (where no public office has been provided by the county,) number and salary of clerks, coal and candle, stationery, and any other necessary expense; which return the said sheriffs and stewarts shall respectively send to the senior clerk of Session on or before the 1st July 1831, together with their opinion as to what ought to be the proper establishment for the sheriff clerk's office in their own county in future, and the necessary expense thereof, exclusive of the clerks or apprentices who may be employed for other business."

Then, after some provisions regarding the new form of extracts, and ordaining sums above 10*l.* to be by the sheriff clerks lodged in a bank, the Act of Sederunt further provides, "that the sheriff and stewart clerks who may act on the interim table hereby sanctioned shall not thereby be precluded from afterwards taking the option given to them under the second section of the said statute; and the Lords also hereby declare, that each sheriff or stewart clerk who, instead of acting on the said interim table, shall continue to take the fees and emoluments to which he is at present legally entitled, shall be bound to keep an account of the amount of the several fees drawn by him, classified under distinct heads; and also an account of the amount of the fees paid by each procurator, and an account of the number of causes brought before the Sheriff's Small Debt Court, and of the amount of the fees received thereon, and to transmit to the senior clerk of Session, on or before the said 1st day of June 1831, a copy of the said accounts for the year ending the 15th day of May 1831, duly certified in the manner before directed."

Returns were (after considerable delay) obtained from most of the sheriff clerks; and the court, on the 20th February 1833, passed an Act of Sederunt in these terms: "The Lords this day took into consideration the Returns by the sheriff clerks of Scotland, of the amount of the fees received by them from the 15th May 1830 to the 15th May 1831, with a view to adjust a final table of fees to be drawn by those clerks in future; but they still find it necessary to have farther information on the subject; and with that view, that it is expedient to remit the said returns, and whole matter, to a small committee of their number, with directions to them to confer with the five sheriffs formerly appointed; and also to examine or confer with such of the sheriff clerks from whom they shall think it likely to obtain the most accurate and useful information, or any practitioners before the sheriff courts, for that purpose; and also to communicate with the Solicitor-general, on the part of His Majesty's Advocate, that he may suggest such observations as he may think proper for the interest of the public; and also to take into consideration the suggestion which has been thrown out as to the expediency of having the whole fees of the sheriff clerks collected and thrown into a fee-fund, out of which appropriate salaries should be paid to the clerks; and the Lords appoint Lords Mackenzie, Medwyn and Moncreiff to form the the committee for the above purposes."

The Committee had a meeting with the sheriffs referred to by the court, on the 26th of March 1833, at which meeting, after very full consideration, they came unanimously to the opinion, that they were not bound nor entitled to assume, 1st, that the table of the sheriff clerks' fees to be permanently established in future was to be a mere commutation for the old table, varying the mode of

imposing the fees, but preserving the amount of profit to each sheriff clerk unchanged; or, 2dly, that the fees could be kept permanently the same in all counties, considering that they were, by the statute, to be made such as were to afford a reasonable reward to the clerks for the duty; or, 3dly, that a fee-fund would be expedient, or could competently be adopted by the authority of the court. With these views, therefore, the Committee remitted to the sheriffs to consider and make up notes of their observations upon the subject, particularly considering the returns made by the sheriff clerks.

The sheriffs did accordingly submit to the Committee of Judges full notes on this subject.

A meeting then took place on the 9th day of April 1833, at which the minutes bear, that "it appeared to the meeting that, before proceeding further, it would be very desirable to have more extensive materials for judgment respecting the results of the existing table, and for that purpose to obtain from the sheriff clerks additional returns, applicable to the two years from the 15th May 1831 to the 15th May 1833, as well as to obtain returns from those counties from which they have not yet been sent. The meeting therefore resolve, that the sheriff clerks generally shall be, in the name of the Committee, requested to prepare such returns, as soon as convenient after the 15th May 1833, and to forward the same to Mr. Fergusson, the senior clerk of Session; and that, in addition to these two years, the sheriff clerks of Inverness, Banff and Linlithgow shall be requested to make returns for the year from the 15th May 1830 to the 15th May 1831, which they have not yet done."

The sheriff clerks were written to, in terms of this minute, but great delay occurred in making the returns, insomuch that in December 1834 very few returns had been received by Mr. Fergusson. The sheriffs had, accordingly, actually recommenced their consideration and observations on the subject with such very imperfect assistance as these few additional returns afforded, when it was ascertained that the sheriff clerks had made returns to the Law Commissioners of the fees received for four or five years preceding May 1834. Application was therefore made to the Commissioners, who readily agreed to communicate these returns and the abstract drawn up from them. These important documents were fully considered by the sheriffs in the first place, along with such returns as had been made to Mr. Fergusson, as well as communications received from several of the sheriff clerks, stating such facts and views as they considered material for their own interest. They then laid before the Committee of Judges additional notes on the subject.

After considering all these, the Committee of Judges had a meeting with the Law Commissioners on the 5th of November last. And now, on the whole, the Committee, regretting the long delay which, from the circumstances above explained, has already taken place, think they are in condition to make a report to your Lordships.

In the first place, the Committee of Judges have to state, that the table of fees, which was framed by the five sheriffs, and adopted as a temporary table by your Lordships, appears to be a reasonably accurate commutation for the fees due to the sheriff clerks by the previous practice. This was shown in the report of the sheriffs to your Lordships*. In that view it was adopted by your Lordships as an interim table; and the present Reporters have seen nothing to make them think that view erroneous.

But it is next to be considered, whether this merely commutative table states fees which are, in terms of the statute, "reasonable to be exacted by the clerks," under your Lordships' sanction. And that again must depend on the question, whether these fees are of such magnitude that the receipt of them shall afford not more than a reasonable remuneration for the full, proper and satisfactory discharge of the office of sheriff clerk in the different counties. We should add, not less, were it not that it is, we apprehend, impossible by fees, in the smaller counties, to pay for anything more than the tolerable discharge of this duty.

To

* *Vide* App. to that Report, (A.)

To this question, whether the fees in the table be reasonable, we feel obliged to make answer in the negative, because the emoluments afforded by the fees in this table to the sheriff clerks in some (*i. e.* the larger and richer) counties are grossly excessive. To show this, it is only necessary to refer your Lordships to the Appendix of this Report, in which the calculations have been made from the returns to the Law Commissioners, upon an average of four or five years preceding Whitsunday 1834.* These larger profits, we think, are out of all reasonable proportion to other offices in this country generally, and to those in the sheriff courts particularly. The smaller profits in the other counties appear to us to be certainly less than can be relied on, as affording security for procuring an able and knowing clerk, and inducing the scrupulous and zealous devotion of his time to the duty.

The question then occurs next, is there any remedy for these evils which lies within the powers of the court, as authorized by the statute?

And first, it has been proposed to throw the whole fees collected into a fee-fund, and out of that to pay to the sheriff clerks salaries more equally proportioned. But the Reporters, as well as all the sheriffs who assisted them, concur in thinking this to be a measure which they cannot recommend. 1st. They rather think that it is not within the power of your Lordships to adopt it. They do not see in the statute any intention of empowering the court to do so strong a thing as to tax certain counties for the benefit of other counties. No such intention is expressed, or necessarily to be inferred from the words of the statute; and the exercise of such a power by this court, unless most explicitly provided by Parliament, could not fail to excite very great discontent. A general fee-fund for the sheriff clerks of all the counties, your Lordships will observe, would be different in kind from a fee-fund for the clerks of any one court, and too strong a measure, the Reporters think, for your Lordships to originate, even if it were expedient in itself. But, 2d, the Reporters do not think it would be expedient. They all incline to think that it is better to pay clerks by fees, which accompany the pieces of duty at the time of executing them, than by fixed salaries. They incline to think, from the peculiar nature of the business, that the former mode tends more effectually to secure attention, good humour, civility and zeal towards the parties giving employment to the clerks, even where there is no competition between the clerks of several courts or judges of co-ordinate jurisdiction. And in this case there is competition arising from the jurisdiction of the Court of Session and Bailie Courts and Justices of Peace Small Debt Courts. It is true that the payment of the clerk by fees requires that it shall not be in his power to increase the steps of process, or cause those to be adopted that enhance his fees; but the Reporters do not see any danger of the sheriff clerks doing this under the existing rules of process. It is also true, that payment by fees requires a revision of profits from time to time, since otherwise the increase or failure of business in the course of years may run the emoluments of the clerks into great excess or diminution; but there is no reason to think that this will be neglected in future by the Legislature; and besides, your Lordships are, by 6 Geo. 4, c. 23, authorized to regulate the fees by one or more Acts of Sederunt to be passed from time to time. The Reporters, therefore, cannot recommend to your Lordships the adoption of a fee-fund.

Neither has any other remedy suggested itself, or been suggested to the Reporters, except the modification of the fees differently in different counties or sets of counties, so as to make the annual produce come tolerably near to a reasonable reward for the service of the sheriff clerks.

But the question occurs, is this competent? The statute directs your Lordships "to take into consideration the Report of the said Commissioners," *i. e.* the commissioners appointed in 1815; and these commissioners certainly express an opinion that the fees of the sheriff clerks should be made the same in all the counties; but the statute does not order your Lordships, nor authorize you, to follow implicitly the opinion of these commissioners, who had very inferior information before them; and its main and ruling direction is, that you shall fix upon such fees

* *See* Abstract of Returns to Law Commissioners.

fees as you "shall judge reasonable hereafter to be exacted." Now, if that cannot be done while the fees are kept identical in the different counties, then it does appear to the Reporters, that after fully and respectfully considering the reports of the former commissioners, your Lordships are bound nevertheless to decline adopting their opinion. Nor can the reporters think that any considerable inconvenience can result from modifying the fees somewhat differently in different counties or sets of counties, certainly not to counterbalance the advantage of freeing the ordinary administration of justice from needless burdens.

We therefore have to suggest, that in the counties mentioned in the Appendix the fees in the table now in use shall be diminished by certain per-centages, so as to reduce the emoluments of the sheriff clerks to reasonable amounts. The Appendix contains a statement of the nature and effects of these reductions. It is necessary to explain, that in this statement the amount of the emoluments is taken from the average of four or five years, as exhibited in the returns obtained by the Law Commissioners. It is also necessary to notice, that no deduction is proposed to be made from the fees for precognitions, or in Small Debt Court cases; because the first are not fees in civil business, and are moreover payable by Exchequer, which would not probably choose to have its rates of allowances disturbed, and made various and intricate; and the latter are specially fixed by statute, which it was probably not the intention of the Legislature to lay open to modification. The deductions proposed, therefore, relate only to the rest of the fees forming the emoluments of the sheriff clerks.

The fees in the other counties, we conceive, may be allowed to stand as they are in the existing table, without diminution, the free profits in them all being below 500 *l.* per annum, (except in Caithness, in which they are 513 *l.* 19 *s.* 11 *d.*,) and diminishing as the business does. Some of these, however, and the profits of the clerks in all of the larger counties mentioned in the Appendix, may be regarded by many as too large. But we consider that the office is a very important one, occupying, where the county is large, (which it is in every case where the fees are numerous,) the whole time of the clerk, who ought to be a man of ability and industry, and good professional knowledge and character. We consider, too, that the clerk has no superior in this office, and could not be scantily paid without being tempted to swerve from the best discharge of his duty, in order to relieve his wants. Looking to these things, and to what we believe to be the profits of the more successful practitioners before the sheriff courts, we, as well as all the sheriffs who assisted us, concur in thinking that the rates proposed to be left, though liberal, are not unreasonably so.

But again the question must occur, do we not propose to increase the fees in the smaller counties, where the profits of the clerks are very low? After fully considering this matter, we, as well as the sheriffs, concur in thinking that we cannot venture to recommend to your Lordships to do so. These emoluments are undoubtedly far too little to purchase the devotion of the whole time of an able and knowing person to the duty of sheriff clerk, or even to render sufficiently secure the devotion of a sufficient portion of the time of such a person preferably to this function. But we feel that the rise in the fees which would be necessary to raise the emoluments to such a sum as could answer these purposes, particularly the former, would be so considerable that litigants would feel it a grievance; and we believe they would almost universally prefer the existing system of clerks' service, which, though less to be depended on, is cheaper. We are not quite free from doubts, too, whether the Legislature had it in view that the emoluments of the sheriff clerks should in any case be increased, or did not rather contemplate only a reduction of these fees, as far as could reasonably be made, following on the introduction of free nomination of the clerks to their offices, instead of their purchasing the offices for heavy prices. We feel obliged, therefore, to decline proposing any increase of fees in any of the counties.

There still remains one material point to be attended to, viz., what provision is to be made for the right of those sheriff-clerks who held their offices before the statute 6 Geo. 4, c. 23, who, by section second of that statute, quoted in the beginning of this Report, have right to adhere to the old regulations and fees, if they do not choose to adopt any new ones that are established by your Lordships. It is true that almost all these have adopted the table sanctioned by your Lordships

ships *ad interim*, but this under the express provision that their right of reverting to the old table was nowise to be prejudiced thereby; so that there can be no doubt that, in justice, this right remains entire. Nevertheless, in consequence of the changes which since the date of that statute have been made, and in future may be made, in the forms of process in sheriff courts, the attempt to levy the fees by the old table must now be attended with great difficulties, perpetual disputes, and very great inconvenience to the clerks and litigants. Where, however, the change proposed in the table of fees is merely a fair commutation, this is of little consequence, because the clerks have truly no interest which can drive them to the attempt of levying the old fees. But where there is proposed to be a reduction of the fees in the new table, it is plain that those clerks who held office before the date of the Act, rather than submit to this diminution, will, if nothing else will be provided for relief, try to levy the old fees. In order to prevent the confusion and inconvenience that must result from such attempts, it appears to the Reporters, and sheriffs assisting them, that it would be expedient to suspend the operation of the reduction of fees in those counties where the sheriff clerks held office at the date of the statute, until that clerk should cease to hold the office, allowing, in the meantime, the existing table to operate there as a fair commutation for the old fees. Under this provision, the clerks will have no interest to attempt keeping up the old fees; and neither they nor the public will have cause to complain. The Reporters do not see that there is any incompetency in your Lordships making such an arrangement for the time when these clerks shall hold the office, more than there was in your adopting the existing table for a time, until fuller information could be obtained. The statute sanctions your authorizing such fees as it shall be reasonable for the sheriff clerks to exact; and it does appear to be sufficiently reasonable that they should exact fees forming a fair commutation for antiquated fees, to which they have right by an express statute, but which can no longer be collected without great inconvenience to the public, as well as to the clerks.

If it were thought expedient that the reduction should immediately take place, for the benefit of the public, the proper mode would be for the legislature to authorize a purchase of the life-interest of those clerks who have a life-interest in their offices, as has been done in other similar cases.

Your Lordships will observe, that the Reporters have not actually calculated and set down the different modified tables of fees which the various reductions proposed will form, if they shall be adopted. This must be a work of no difficulty, but of some arithmetical labour; and it seemed better to wait until your Lordships should have first determined whether these proposed reductions should be adopted or not.

J. H. Mackenzie, Convener.

Edinburgh, 17 December 1835.

Edinburgh, 11 March 1837.

This is an authentic Copy of the Report of the Committee of Judges of the Court of Session on the Fees of Sheriff Clerks, and, with the annexed Appendix, and the Copy of the Report and Supplementary Report of the Commissioners appointed to prepare Tables of Fees, marked No. 1, and of the Returns by Sheriff Clerks to the Law Commission, marked No. 2, forms a complete Return to the Order of the House, of 2 March current.

George Jos. Bell, P. C. S.

APPENDIX.

1. Aberdeenshire.

	£.	s.	d.
Average of four years of gross proceeds per ann.	1,116	5	4
Deduct expenses, as modified - - -	322	16	4
	793	9	–
Average of gross proceeds per annum - -	1,116	5	4
Deduct average under Small Debt Act - - -	247	6	7
Ditto precognitions - -	76	10	–
	323	16	7
	792	8	9
Deduct 30 per cent. - - - - -	237	14	7
	554	14	2
Add average under Small Debt Act - - - - -	247	6	7
Ditto precognitions - -	76	10	–
	323	16	7
	878	10	9
Expenses - - - -	322	16	4
Supposed profits - - -	555	14	5
	878	10	9

2. Ayrshire.

	£.	s.	d.
Average of five years of gross proceeds per ann.	1,065	5	6
Deduct expenses - - - - -	403	16	9
	661	8	9
Average of gross proceeds per annum - -	1,065	5	6
Deduct average under Small Debt Act (four years) -	264	5	6
Ditto precognitions (five years)	97	1	10
	361	7	4
	703	18	2
Deduct 20 per cent. - - - - -	140	15	7
	563	2	7
Add average under Small Debt Act - - - -	264	5	6
Ditto precognitions - -	97	1	10
	361	7	4
	924	9	11
Expenses - - - -	403	16	9
Supposed profits - - -	520	13	2
	924	9	11

3. Dumfriesshire.

	£.	s.	d.
Average of five years of gross proceeds per ann.	830	4	4
Deduct expenses - - - - -	191	–	7
	639	3	9
Average of gross proceeds per annum - -	830	4	4
Deduct average under Small Debt Act - - -	145	14	8
Ditto precognitions - -	87	4	8
	232	19	4
	597	5	–
Deduct 20 per cent. - - - - -	119	9	–
	477	16	–
Add average under Small Debt Act - - - -	145	14	8
Ditto precognitions - -	87	4	8
	232	19	4
	710	15	4
Expenses - - - -	191	–	7
Supposed profits - - -	519	14	9
	710	15	4

4. Edinburghshire.

	£.	s.	d.
Average of four years of gross proceeds per ann. at Edinburgh and Leith - - - -	3,076	6	8
Deduct expenses, as modified - - -	1,292	7	9
	1,783	18	11
Average of gross proceeds per annum - -	3,076	6	8
Deduct average under Small Debt Act - - -	537	6	6
Ditto precognitions - -	357	11	2
	894	17	8
	2,181	9	–
Deduct 50 per cent. - - - - -	1,090	14	6
	1,090	14	6
Add average under Small Debt Act - - - -	537	6	6
Ditto precognitions - -	357	11	2
	894	17	8
	1,985	12	2
Expenses - - - -	1,292	7	9
Supposed profits - - -	693	4	5
	1,985	12	2

5. Forfarshire.

	£.	s.	d.
Average of five years of gross proceeds per ann. at Forfar and Dundee	1,285	13	11
Deduct expenses	390	–	–
	895	13	11
Average of gross proceeds per annum	1,285	13	11
Deduct average under Small Debt Act (£. s. d.: 337 3 5)			
Ditto precognitions (£. s. d.: 65 16 1)	402	19	6
	882	14	5
Deduct 40 per cent.	353	1	6
	529	12	11
Add average under Small Debt Act (£. s. d.: 337 3 5)			
Ditto precognitions (£. s. d.: 65 16 1)	402	19	6
	932	12	5
Expenses (£. s. d.: 390 – –)			
Supposed profits (£. s. d.: 542 12 5)	932	12	5

6. Lanarkshire.

	£.	s.	d.
Average of five years of gross proceeds per ann. at Glasgow, Hamilton and Lanark	3,288	2	3
Deduct expenses, as modified	1,500	–	–
	1,788	2	3
Average of gross proceeds per annum	3,288	2	3
Deduct average under Small Debt Act (£. s. d.: 1,234 16 –)			
Ditto precognitions (four years) (£. s. d.: 261 – –)	1,495	16	–
	1,792	6	3
Deduct 65 per cent	1,164	19	11
	627	6	4
Add average under Small Debt Act (£. s. d.: 1,234 16 –)			
Ditto precognitions (four years) (£. s. d.: 261 – –)	1,495	16	–
	2,123	2	4
Expenses (£. s. d.: 1,500 – –)			
Supposed profits (£. s. d.: 623 2 4)	2,123	2	4

7. Perthshire.

	£.	s.	d.
Average of five years of gross proceeds per ann. at Perth and Dunblane	1,458	8	8
Deduct expenses	303	4	4
	1,155	4	4
Average of gross proceeds per annum	1,458	8	8
Deduct average under Small Debt Act (£. s. d.: 262 13 6)			
Ditto precognitions (£. s. d.: 88 2 7)	350	16	1
	1,107	12	7
Deduct 50 per cent.	553	16	3
	553	16	4
Add average under Small Debt Act (£. s. d.: 262 13 6)			
Ditto precognitions (£. s. d.: 88 2 7)	350	16	1
	904	12	5
Expenses (£. s. d.: 303 4 4)			
Supposed profits (£. s. d.: 601 8 1)	904	12	5

8. Renfrewshire.

	£.	s.	d.
Average of two years of gross proceeds per ann. at Paisley and Greenock	1,202	4	9
Deduct expenses	450	10	–
	751	14	9
Average of gross proceeds per annum	1,202	4	9
Deduct average under Small Debt Act (£. s. d.: 420 17 1)			
Ditto precognitions (one year) (£. s. d.: 149 19 3)	570	16	4
	631	8	5
Deduct 30 per cent.	189	8	5
	442	–	–
Add average under Small Debt Act (£. s. d.: 420 17 1)			
Ditto precognitions (£. s. d.: 149 19 3)	570	16	4
	1,012	16	4
Expenses (£. s. d.: 450 10 –)			
Supposed profits (£. s. d.: 562 6 4)	1,012	16	4

The emoluments of the other Sheriff Clerks are proposed to be left without diminution, being already all below 500 *l.* per annum, (except Caithness, in which the emoluments are 513 *l.* 9 *s.* 11 *d.*) Those in the smaller counties are much below 500 *l.* *See* Abstract of the Sheriff Clerks' Returns to the Law Commissioners.

—No. 1.—

REPORT of the COMMISSIONERS appointed by the COURT OF SESSION for preparing TABLES OF FEES, in Civil Business, in the Sheriff Courts of *Scotland*, referred to in the Report of the Committee of Judges of the Court of Session on the Fees of Sheriff Clerks.

Unto the Right Honourable the Lords of Council and Session, the Report of the Sheriffs Depute of the Counties of Edinburgh, Lanark, Fife, Perth and Aberdeen, with regard to the Fees to be allowed to Clerks, Practitioners and Officers in the Sheriff Courts of Scotland.

THE fees and emoluments to which the sheriff clerks have at present a legal right are chiefly regulated in business of a civil nature by the Acts of Sederunt 16th and 18th March 1748, and in criminal matters by the Act of Adjournal of the Court of Justiciary 21st March 1748. These Acts of Sederunt and of Adjournal were made in pursuance of special authority and direction given by the Jurisdiction Act, 20 Geo. 2, c. 43, s. 40. No general or very important alteration of the fees prescribed by these Acts has been made by legal authority; though some additional allowances have been granted to the clerks in special cases, both by legislative enactment, and by rules made in the Courts of Session, Justiciary and Exchequer, and in cases where new duties have been devolved upon the clerks.

Third Report of Commissioners on Courts of Justice in Scotland, p. 21.

The Commissioners appointed by the Prince Regent in 1815, for the purpose of inquiring into the duties, salaries and emoluments of the several Officers, Clerks and Ministers of Justice of the Courts of Scotland, and for reporting what regulations might be fit to be established respecting the same, have, in their Third Report, or the Report on Sheriff and Commissary Courts, stated that the sheriff clerks have, in different instances, taken higher rates of payment than those authorized by the Acts of Sederunt and of Adjournal 1748, sometimes with the sanction of the sheriffs, and at other times by the acquiescence of the practitioners, or have otherwise deviated from the rules established in pursuance of the Jurisdiction Act. The Commissioners also report that certain new fees have been introduced in some of the sheriffdoms, and have become chargeable on the judicial proceedings in civil causes; and that although in the majority of cases the fees of the sheriff clerks still continue to be governed by the tables fixed in 1748, yet the deviations from these tables are so various in the different sheriffdoms, that the rates of payment actually subsisting and the authorities on which they are founded do not admit of being reduced to any distinct specification.

Third Report, p. 21.

Third Report, p. 26.

Third Report, p. 21.

Third Report, p. 26.

The Commissioners of 1815 drew up a Table of Fees for sheriff clerks, and in their Report suggested certain regulations with respect to the fees of sheriff clerks, practitioners and officers in sheriff courts. This Report having been laid before Parliament, your Lordships were, by statute 6 Geo. 4, c. 23, directed, required and empowered to revise the Act of Sederunt 16th March 1748, and of new to take into your consideration what fees you shall judge reasonable hereafter to be exacted by the clerks, or by the practitioners or officers in the courts of sheriffs and stewarts in civil causes, and in all the various departments of business in use to be exercised by them, or which may be hereafter from time to time committed to them, and to regulate the same by one or more Act or Acts of Sederunt, to be passed from time to time as your Lordships shall see cause; your Lordships in so doing always taking into consideration the Report of the Commissioners in that behalf. And for the better accomplishing the purposes of this statute your Lordships were directed and required to appoint five sheriffs depute for the purpose of reporting to your Lordships such regulations and such tables of fees in the several sheriff or stewart courts in Scotland, as in the opinion of these sheriffs ought to be established therein.

6 Geo. 4, c. 23, s. 1.

S. 3.

In pursuance of this statute your Lordships, of this date, granted commission to the sheriffs depute of the counties of Edinburgh, Lanark, Fife, Perth and Aberdeen, for the purpose of reporting to your Lordships such regulations and such tables of fees in the several sheriff or stewart courts in Scotland, as in their opinion ought to be established therein in civil business.

8 July 1825.

In order to explain the reason of their not having sooner reported to your Lordships, the reporters beg leave to remind you, that by a subsequent statute passed in the same session of Parliament as the statute under which the reporters are now acting, the forms of process in the Court of Session were completely altered, and your Lordships were authorized to appoint a commission of sheriffs to make similar alterations in the forms of process in sheriff courts. Your Lordships, therefore, in July 1825 granted two commissions to the reporters: first, a commission to prepare a new form of process for civil causes in sheriff courts; and, secondly, the commission in obedience to which this report is now presented. Under the first of these commissions the reporters, in July and August 1825, prepared a form of process for civil causes in sheriff courts, which, with some alterations, was approved of by your Lordships, and by Act of Sederunt 12th November 1825, was ordered to take effect from and after 1st January 1826.

6 Geo. 4, c. 120.

By this new form of process the proceedings in sheriff courts in civil causes have been materially altered. The reporters were therefore of opinion, that it was better to delay drawing up a table of fees until the new form had been established and acted on for some time;

time; as otherwise any table of fees drawn up might be complained of, either by the clerks or practitioners, on the one hand, or by the public on the other. But after the new form of process for civil causes in sheriff courts had been acted on for nearly 15 months, the reporters began in March 1827 to prepare tables of fees for clerks, procurators and sheriff officers.

The reporters trust they have satisfactorily accounted for the delay in commencing to execute the commission granted to them as to preparing tables of fees, and will now proceed to report as to those fees which, in their opinion, should be established as the fees in civil business for sheriff clerks, for procurators or practitioners in sheriff courts, and for sheriff officers.

I.—Fees for Sheriff Clerks.

The public have a more important interest in the fees to be allowed to sheriff clerks in judicial procedure than in their other fees; the reporters will, therefore, lay before your Lordships (as shortly as they can) the recommendations with regard to the fees of the clerks in judicial procedure, which are contained in the Reports of the Commissioners of 1815, whose reports your Lordships are specially directed to take into your consideration.

The reporters will then narrate the different steps taken by them in the execution of the commission granted by your Lordships, and they trust it will appear that they have paid due consideration to the Reports of the Commissioners of 1815. Third Report, p. 39.

These Commissioners in their Report state, that a new regulation of the judicial and other fees payable to the sheriff clerks is indispensably requisite, in order to attain the following objects: 1st, to provide a compensation to the clerks for those fees upon extracts which will necessarily cease, if, according to the recommendation of the Commissioners, an abridged precept shall be authorized in lieu of the present form of extract; 2dly, to give a due sanction to those rates of charge which are not objectionable in themselves, and, though resting on a vague and uncertain usage, constitute part of the present emoluments of the clerks, and to render those rates hereafter uniform in the different counties; and, 3dly, to grant some new fees in certain limited cases corresponding to the duty imposed, where such new fees have not been already sanctioned by due authority.

Your Lordships are aware that the emoluments on judicial procedure to which the sheriff clerks are at present entitled under the Act of Sederunt 1748, chiefly arise from the dues of extract or of composition (*i. e.* half dues in cases where no extract is required) payable at the conclusion of a cause. With regard to the fees of extract, a former set of Commissioners Third Report, p. 20. appointed under the statute 48 Geo. 3, c. 151, recommended that the requisite of a full extract in the Admiralty, Commissary and Sheriff Courts should in all cases be dispensed with; and that in lieu thereof an abridged form or precept should be substituted. The Commissioners appointed in 1815 concur in this recommendation, and further declare their opinion that a regular and correct record should be kept by every sheriff clerk of the pre- Third Report, p. 20. cepts or abridged decreets, if these shall be appointed in place of the extracts *ad longum*, which are at present required by law.

The Commissioners further state that the fees of extract have hitherto formed a very con- Third Report, p. 39. siderable, and in some cases the largest part of the emoluments belonging to the office of sheriff clerk, and that in order to compensate the loss which the clerks would otherwise sustain by the abolition of the present form of extract, it is necessary, partly to augment some of the existing fees which can best afford such an increase, and partly to introduce certain new allowances, where these may in like manner be given without proving too severe a burden, or of unequal operation.

The Commissioners also state, that in the fees which they proposed, they have abstained Third Report, p. 40 as far as possible from recommending any addition to the amount of fees already payable on business properly of a judicial nature, as it is a matter of great importance to the community that justice should be administered in sheriff courts with as little expense as is consistent with the nature of the establishment; and they add, that in the table of rates prepared by them, they have left the general fees chargeable on judicial procedure, as nearly in the situation in which they have hitherto stood, with respect to their probable aggregate amount, as they had been able to calculate, while making the alterations required by abolition of the present mode of extract.

The reporters trust that in the table of fees for the sheriff clerks which they are now to submit to your Lordships, they have paid due consideration to the above recommendation of the Parliamentary Commissioners.

The reporters have already informed your Lordships that the emoluments on judicial procedure at present drawn by the sheriff clerks chiefly arise from the fees of extract or of composition payable to the clerks in one slump sum, at the conclusion of a cause. The reporters, when in March 1827 they commenced framing the tables of fees which they are now to lay before your Lordships, felt the difficulty of framing a table of fees which by dividing among the different steps of procedure, the emoluments of the clerks for judicial procedure, should render these emoluments as nearly as possible of the same aggregate amount as at present. They therefore directed the sheriff clerks and the agent acting for them to frame a table of fees for the sheriff clerks. The table of fees thus framed was submitted to the consideration of the reporters, who had many different meetings with some of the sheriff clerks and their agent in summer 1827, and at those meetings several of the fees in the table prepared by the clerks were altered.

In July 1827 the reporters directed that this table of fees, and a sketch of tables of fees which they had prepared for procurators and sheriff officers should be printed, and copies of them sent to the sheriff clerks, the different bodies of procurators and sheriff officers, the sheriffs and conveners of the different counties of Scotland, and also to the dean of the Faculty of Advocates, the deputy-keeper of the Signet, and the preses of the Society of Solicitors before the Supreme Court.

After these tables were thus circulated, the procurators of the different sheriff courts of Scotland held a general meeting at Edinburgh, and entered into resolutions bearing that the table of fees for the sheriff clerks was too high, and that the fees proposed for the procurators themselves were too low. The table of fees for the sheriff clerks was also objected to at the following Michaelmas meeting of some of the counties of Scotland as being too high, and as tending to increase the expense of litigation in the sheriff courts.

In consequence of these objections, the reporters had a meeting in October 1827 with a deputation of the sheriff clerks, and of the procurators who have an interest that the fees of the sheriff clerks should be as low as possible; for the smaller the expense of conducting causes in sheriff courts, the greater will be the inducement to litigants to bring their causes into those courts. This interest of the procurators that the clerks' fees should be low, is also increased now that the clerks' fees are to be paid (and perhaps advanced by the procurator) on each step of the process as it proceeds, instead of being chiefly drawn at the conclusion of the cause in the shape of dues of extract, or of composition.

In a printed memorial which they had previously circulated, and at this conference in October 1827, the deputation of procurators argued that the Commissioners of 1815 had contemplated a great reduction of the existing emoluments of the sheriff clerks, on account of the Commissioners having suggested that none of the present sheriff clerks who had purchased their offices should be compelled to accept of the new fees. But in this respect the procurators were ascribing to these Commissioners an intention different from that which the Commissioners themselves, in the passage referred to by the procurators, have expressly declared; for in this very passage the Commissioners state, that "in adjusting a general table of fees for the various sheriff courts, it was not our intention to diminish the amount of profits attached at present to the office of sheriff clerk, more especially as it was necessary to keep in view the claim to compensation which the present clerks (most of whom paid a price for their appointments) would no doubt have, if a diminution of emolument should actually take place." The Commissioners add, they conceive they have sufficiently guarded against complaints of this nature; but lest, on account of particular circumstances, it should prove otherwise in any instance, and also to prevent such an allegation from being made without just cause, they suggest "that it should be optional with those sheriff clerks who are now in office, either to accede to the rates and sources of remuneration proposed in the new table, or to continue to receive the fees to which they are at present entitled."

Procurators' Mem. p. 1.

Third Report, p. 50 & 51.

The procurators also, in their memorial against the augmentation of the fees of the sheriff clerks, and at the meeting in October 1827, stated that since the date of the Third Report of the Commissioners, the clerks had obtained several great and entirely unexpected additions to their emoluments, and they therefore submitted that the clerks should be called on to make a return, exhibiting a statement of their present emoluments, under different heads, including their new and important sources of gain; and contended, that without such returns it was impossible to form a just idea of what fees would afford a rate of emolument both reasonable for the clerk and fair and just to the public.

Mem. p. 3.

The reporters, however, are inclined to believe that the Small Debt Act for sheriff courts is almost the only source of additional income to the clerks, and that this is a source of additional income only in some of the large, and not in all the counties of Scotland. The abolition, first, of the record of deeds and other writs in the commissary courts, and afterwards of the inferior commissaries, has not given any additional income to the sheriff clerks of those counties over which the local jurisdiction of the Commissary Court of Edinburgh extended. The abolition of the record of deeds in the inferior commissary courts had indeed taken place, in consequence of statute 49 Geo. 3, c. 42, some years previously to the Third Report of the Commissioners, and is stated by the Commissioners as necessarily producing some addition, though not perhaps one of any considerable amount, to the emoluments of the sheriff clerks. And further, though the inferior commissaries are abolished, and their offices are now held by the sheriff, the office of commissary clerk did not devolve on the sheriff clerk.

6 Geo. 4, c. 24.

Third Report, p. 28.

On fully considering this request of the procurators, that the sheriff clerks should be directed to make a return of their incomes under different heads, the reporters are of opinion that the sheriff clerks should not be required to make such return, and for this opinion they may state the following reasons:—

1st. Such returns are not likely to be satisfactory. The clerks are not at present enjoined to keep accurate books showing the amount of their emoluments, and the produce of the different fees constituting these emoluments. The Commissioners appointed in 1815 obtained returns of this nature from the sheriff clerks, and on these returns framed their report, which is declared by the Act of Parliament to form data for the present tables of fees. The Commissioners state in their report, that the inquiry instituted by them in order to obtain these returns was attended with very great difficulty; and that notwithstanding their endeavours to ascertain the exact amount of income derived annually by the present clerks from their fees and other official allowances, they had reason to believe that in some cases the object had not been fully obtained; but they add, that in framing a table of fees for the duties of the office, it was sufficient to ascertain the emolument derived from the present rates in a certain number of the sheriff courts, and the probable operation of the new rates with

Third Report, p. 34.

Third Report, p. 29.

with respect to them, which must necessarily bear a like proportion in other cases. The Commissioners also observe, in another passage of their report, that it does not appear from the returns made to them what particular addition has in each case been made to the profits of the clerks, by the several new fees or augmented rates of charge introduced since the Act of Sederunt 1748, and they justly remark, it would not be easy to obtain sufficient evidence respecting such addition. Third Report, p. 38.

2d. Such returns, if obtained, would not form any proper data for framing a table of fees for the clerks on the plan proposed by the Commissioners, and ordered by the Act of Parliament in question. The Commissioners have distinctly stated it as a part of the plan proposed by them, that "there shall be a new table of fees, fixing the same rates of charge in all the counties uniformly;" and in like manner, after stating that they had thought proper to admit the fees at present charged by the clerks, when they had subsisted for a considerable period of time, and are not in themselves exceptionable, they add, "this appears peculiarly necessary, not only for removing doubts as to the right of receiving these fees, which now rests upon use alone, and the custom of the several counties, but also for rendering them equal and uniform in the various sheriffdoms, and thus preventing, as far as possible, the recurrence of unauthorized additions and innovations in the mode of charge." Third Report, p. 38. Third Report, p. 39.

This object of uniformity of the fees for sheriff clerks in the different counties of Scotland could not, however, be obtained if the incomes of the different sheriff clerks were to be the data for framing the table of fees. The income of each sheriff clerk must depend on the extent of judicial business before the sheriff court of that county, the number of deeds and other writs recorded, and the emoluments derived by him in consequence of the abolition of the inferior commissariats, and the introduction of the sheriff's small debt court. The incomes of the sheriff clerks must be different in different counties, and may be so even in the same county at different times, according to the business in the ordinary and in the small debt court. The returns of the incomes of the different sheriff clerks might therefore form very good data for a separate table of fees for the clerk of each county, but could not aid the reporters in framing a table which would be applicable to all the counties of Scotland.

The reporters considered that the leading recommendation of the Commissioners as to the general fees chargeable on judicial procedure, is to leave these fees as nearly as can be calculated in the situation in which they have hitherto stood with respect to their probable aggregate amount; and therefore the reporters, after the table of fees for sheriff clerks had been objected to as too high, were desirous of ascertaining what effect that table would have on the expense of litigation in some of the sheriff courts. They accordingly requested the sheriff substitutes in some of the counties to make up a state showing the emoluments which the sheriff clerk had actually received on 10 or 12 recent cases, and also the emoluments which he would receive on each of the same cases by the proposed table of fees, the cases being taken on a fair average of the cases occurring in the court, both below and above 12*l.* value, and also as to extent of litigation. In calling for such returns, the reporters followed out the suggestion of the Commissioners, "to ascertain the emoluments derived from the present rates in a certain number of the sheriff courts, and the probable operation of the new rates with respect to them." From the returns thus obtained, the reporters were satisfied that the table of fees for sheriff clerks which had been printed and circulated in July 1827, was too high, and therefore, after meeting with the deputations of sheriff clerks and procurators in December 1827, the reporters in January 1828 made up a new table, and requested the sheriff substitutes of the counties of Lanark, Perth, Forfar, Fife, Renfrew, Aberdeen, Inverness and Berwick, to make a return, either upon the former cases, or upon other cases, as they thought best; showing in different columns the amount of fees payable to the clerks; 1st, under the Act of Sederunt 1748; 2dly, by usage; 3dly, under the table of July 1827; and 4thly, under the table January 1828: and showing such amount on the supposition of only composition or half dues being paid, and also on the supposition of full dues of extract being paid in each case. Third Report, p. 40. Third Report, p. 29.

No return was required on this occasion from the county of Edinburgh, as it appeared from the return obtained in October that a very special arrangement with regard to clerks' fees had subsisted for a long period of time in that county, and that the fees payable by usage in the county of Edinburgh ought not to be included in any general abstract affecting the fees of the sheriff clerks in general, and for the same reason the return obtained from the county of Berwick was not included in the abstract afterwards made up.

The returns from the counties of Perth, Forfar, Fife, Renfrew, Aberdeen and Inverness, were examined by the reporters, who checked the fees marked as payable either under the Act of Sederunt, or the two new tables of fees which had been circulated, and who excluded from the fees returned as payable by usage all those which were expressly contrary to the Act of Sederunt 1748; but left those fees which were not expressly prohibited by that Act. By this revision and correction it was found that a small deduction fell to be made on the fees marked in the Fife return as payable under the Act of Sederunt, on account of there having been charged for depositions and declarations of parties and witnesses higher fees than those allowed by that Act. It was also found, that in the returns from the counties of Fife, Renfrew and Inverness, the fees payable for extracts and compositions were charged in opposition to the regulation of the Act of Sederunt. The Act of Sederunt authorized a special fee for extract or composition on a sheet of 648 words, and ordained the sheriff clerks to record all the decrees extracted by them. In practice, the clerks have long ago ceased to write out the copy for the record, and the fee authorized by the Act of Sederunt for an extract and recording has been paid by the party obtaining the extract, without the clerk recording the decree. But further, by the usage in the county of Fife, this fee had been paid on a sheet of 300 words only. In like manner, the fees upon extracts and compositions

tions payable by usage in the counties of Renfrew and Inverness are higher than those prescribed by the Act of Sederunt. On this account a deduction was made from the fees stated in the usage columns in the returns of these three counties.

The sheriff clerks objected to these deductions from the column of usage fees, and maintained that they were entitled to have all their usage fees taken into consideration. But in consequence of the decision of your Lordships, in the case of *Murray* v. *Thomson*, 15th December 1824, (where it was expressly found that no usage, however inveterate, could sanction a deviation from the provisions of the Act of Sederunt, 1748, in so far as they are precise and applicable,) the reporters did not consider themselves warranted to include in this column any fees which were in direct opposition to the Act of Sederunt. And farther, even in those counties where the Act of Sederunt has been deviated from, the rate as to the number of words in the sheet is not uniform; while in many counties, such as Perth, Forfar and Aberdeen, where the procurators have not acquiesced in the charges of the clerks, the fee prescribed by the Act of Sederunt has not been augmented.

An abstract of the returns from the counties of Perth, Forfar, Fife, Renfrew, Aberdeen and Inverness, as thus revised and corrected, was made up, and your Lordships will find this abstract in the first four columns of the two tables in the Appendix (A). The Lanarkshire return was, at a meeting in March last, objected to by the procurators, as made up on an erroneous principle, and as the objection was not satisfactorily answered by the clerks, this return was not included in the abstract.

After having had different meetings with deputations of the clerks and procurators, and heard these deputations fully on the subject, the reporters printed a draft of their report, with the different tables of fees which they had prepared, and directed that copies of this
1 August 1828. draft report, and of these tables, should be sent to the sheriff clerks, the procurators, and to the sheriffs and conveners of the different counties of Scotland. Copies of the table of fees for sheriff officers were also sent to the sheriff clerks to be delivered to the sheriff
2, 3 & 4 Sept. 1828. officers. The reporters afterwards, in the beginning of September, considered the different observations submitted to them, and heard deputations of the clerks and procurators, and some of the sheriff officers of the county of Edinburgh; and having made different alterations in the report and proposed tables, they directed that the report and tables, as altered, should be printed, and copies sent to the clerks, procurators and sheriff officers, and to the sheriffs and conveners of the different counties of Scotland, in the same manner as had been done in the beginning of August. In the circular letters transmitting such copies, the reporters requested that any observations should be sent to them before the 25th of October, as they intended to report to your Lordships in the beginning of November. Accordingly observations on the report and tables, as thus altered, were sent to the reporters by the sheriff clerks, procurators and sheriff officers, by two sheriff substitutes and by committees appointed in some of the counties of Scotland. The reporters, in the course of last month, deliberately considered the observations and suggestions thus submitted to them, and made some alterations on the tables of fees which they had previously framed.

The reporters have thus endeavoured to obtain every information on the subject, and they now report to your Lordships, that after having fully considered the Report of the Commissioners of 1815, the mutual memorials and statements of the sheriff clerks and procurators, they are of opinion, first, that the fees of the sheriff clerks on judicial procedure should be such as to afford them the same remuneration as they at present receive, on the supposition of the decree not being extracted; secondly, that this remuneration should be such as is at present derived from giving effect to usage fees, in so far as these usage fees are not in direct opposition to the Act of Sederunt 1748. As the long extracts are now to be dispensed with, the clerks will not be under the necessity of having so many assistant clerks for writing these extracts, and will be saved this expense. The reporters, therefore, think that a proportional relief should be given to the public, and that the clerks should only receive fees on judicial procedure, equivalent to those which they at present draw from unobjectionable usage fees, on the supposition of only composition dues, and not the full extract dues being paid. The reporters are also of opinion that the clerks derived as much emolument from their composition fees, or half dues, as they would have done from the fees of a full extract, if they had complied with the requisites of the Act of Sederunt. And they have further to remark, that although the fees for extract formed the most considerable part of the emoluments of the clerks, yet it appears from a printed memorial of the clerks that these fees were often evaded, as various means were devised to deprive the clerk of his fees of extract, and that it not unfrequently happened that the clerk had either to give up the claim for these fees, or to resort to the very disagreeable and ungracious expedient of prosecuting a practitioner of his own court.

On comparing the 2d and 4th columns in the first table of the Appendix (A.), it appeared to the reporters that the table of fees prepared 9th January 1828 would yield the clerks a higher remuneration, on judicial procedure, than what they at present receive from their usage fees, after excluding those which are in direct opposition to the Act of Sederunt 1748. The reporters therefore, in April last, made up a new table, and on submitting that table to some intelligent practitioners in your Lordships' court, they have modified that table, and now beg leave to submit the table of fees for clerks, Appendix (B.), to your Lordships' consideration. The effect of this table on the fees on judicial procedure, which the clerks are at present entitled to draw, either under the Act of Sederunt or by usage, will be seen by comparing together the 1st, 2d and 5th columns of the two tables in the Abstract, Appendix (A.).

From the first of these tables it appears that, on the supposition of none of the cases in the returns being extracted, the fees which these cases would yield to the clerks under the Act

Act of Sederunt amount to 98*l.* 19*s.* 7*d.*; that the usage fees in these cases would be 106*l.* 9*s.* 11*d.*; while under the table now proposed the fees would be 105*l.* 11*s.*, being a diminution of 18*s.* 11*d.*

The reporters however are satisfied that this diminution is only apparent, and that the fees on judicial procedure, in the table now submitted to your Lordships, will be sufficient to afford the clerks as ample remuneration as they at present receive from their usage fees, after excluding fees in direct opposition to the Act of Sederunt 1748.

They will only add, that as none of the fees in the proposed table can be easily evaded in the manner the present fees of extract are admitted to be, the clerks will be certain of receiving almost the whole of their emoluments without any dispute between them and the procurators; and further, that on account of the dues for extract being now so much reduced, the clerks will often, in addition to the fees included in the 5th column of the 1st table in the Appendix (A.), receive also the profit from extracts accruing to the clerk after paying the actual expense of the extract.

The reporters have already informed your Lordships of the difficulty they felt in framing a table of fees, which, by dividing among the different steps of process the emoluments of the clerks on judicial procedure, might render these emoluments as nearly as possible of the same aggregate amount as at present. This difficulty was also felt by the Commissioners of 1815, and is described by them in the following passage of their Report: "Any new regulation, indeed, such as the present, must necessarily be of an experimental nature, in so far as its effect upon the official emoluments of the clerks cannot, before its operation, be calculated with entire certainty. Had we been called upon merely to augment the rates of certain existing fees, or to introduce some specific fees in addition to those now established, the difficulty to which we refer would not have existed, or at least to a much less extent. But as it was necessary, on account of the alteration in the legal form of the extract, and for giving due effect to that improvement of the process, that the fees corresponding thereto (which formed a large proportion of the whole amount) should be taken away, and new ones, or augmented rates, be substituted in their room, to be levied on other parts of the proceedings, it is obvious that the result of this more complicated measure cannot be anticipated with equal confidence. When a similar change was effected in the Court of Session, the difficulty arising from this uncertainty, as well as from expected fluctuations in the annual produce of the fees appropriated for the clerks, was met by the establishment of a general fee fund, and even by an additional provision, that any deficiency occurring from time to time in that fund, which rendered it inadequate to furnish the allowances fixed for these officers, should be made good from the public money in Exchequer. We do not presume, as already observed, to offer any opinion as to the application of such a provision as that last mentioned to the case of the officers on whom we are now reporting. But it is plain that the other expedient of constituting a general fee fund on which the sheriff clerks might be assigned for fixed annual allowances, however desirable, where it can be obtained, is quite inapplicable to a class of officers attached to numerous and independent courts in different parts of the kingdom." Third Report, p. 51.

In order therefore to guard against any complaints on the part of the clerks, the Commissioners of 1815 suggested that it should be optional with the clerks who are now in office either to accede to the new rates and sources of remuneration, or to continue to receive the fees to which they are at present entitled; and this option is accordingly, in the 2d and 5th section of the statute, reserved to any clerk who was in office when the statute was passed.

For the same reason also the Commissioners suggested that any Act of Parliament passed for regulating the fees of the clerks should, in the first instance, be temporary,—limited, for example, to a period of two or three years,—so that if any considerable deficiency on the one hand, or excess on the other, should be found to occur, the same might be corrected before a permanent enactment should be made. Third Report, p. 51.

And in order to afford data for such revision of the temporary fees, the Commissioners delivered their opinion, that "it would also be extremely requisite, on occasion of so great a change in a table of fees, that the sheriff clerks in the different courts should be specially enjoined and required to keep accurate books of their receipts, and to exhibit the same from time to time, or at stated intervals, upon oath, before the sheriff depute, after having been seen and examined by the sheriff substitute. This would afford the means of forming a precise and accurate estimate of the produce of the proposed fees; and such changes might be introduced as should then seem advisable, to prevent any unexpected decrease of emolument on the one hand, or, on the other, any excess beyond a due and adequate remuneration." Third Report, p. 51.

The recommendation of a temporary enactment was not adopted by the Legislature, but the statute in question directs, requires and empowers your Lordships not merely to revise the Act of Sederunt 1748, and of new to take into your consideration what fees your Lordships shall judge reasonable hereafter to be exacted by the clerks, or by the practitioners or officers in sheriff courts in civil causes, and in all the various departments of business in use to be exercised by them, or which may be hereafter from time to time committed to them, but also "to regulate the same by one or more Act or Acts of Sederunt, to be passed from time to time as the court shall see cause;" and in like manner, in the conclusion of the first section, the statute declares that the fees, as regulated by the Courts of Session and Justiciary respectively, "shall be binding on all parties concerned, unless or until the same be altered by any new Act or Acts of Sederunt or Adjournal which the said Court of Session or Court of Justiciary may see proper and necessary to pass in time coming."

In order therefore that your Lordships may have proper data for afterwards correcting any deficiency of fees on the one hand, or excess on the other, the reporters suggest the expediency

diency of your Lordships ordering and enjoining, 1st, that each sheriff clerk should enter in a book to be kept for that purpose an accurate account of the several fees and emoluments received by him under the new table, (the said fees and emoluments being distinguished under separate heads,) and of the annual current expenses of his office; 2dly, that this book should at all times be patent to the sheriff, or any other person authorized by him; 3dly, that the clerk shall exhibit this book from time to time to the sheriff or sheriff substitute, in order that the book, and such documents or accounts as the sheriff or sheriff substitute may think requisite, may be examined; 4thly, that the accounts in the book be closed at Whitsunday annually, and that within three months thereafter the clerk shall make oath before the sheriff to the verity of the accounts as entered in tne book, and of an abstract thereof prepared by the clerk in duplicate, and shall deliver one of these duplicates to the sheriff, and transmit the other to the senior principal clerk of session. Such a provision would afford the means of forming a precise and accurate estimate of the produce of the fees in the proposed table, and under the power of regulating those fees from time to time which has been conferred on your Lordships, such changes might be introduced as should seem advisable for remedying either any unexpected decrease of emolument, or any excess beyond a due and adequate remuneration.

Third Report, p. 40. The Commissioners of 1815 state that proceedings in sequestrations of the effects of tenants and in poindings are conducted in most cases at a great and superfluous expense, which in cases of small amount renders them ruinous both to the debtor and to his other creditors. The reporters are of opinion that the expense of sequestrations and poindings should be fixed as low as possible, and they have therefore made the fees, which are exigible in these cases by the clerks *qua* clerks, less than those proposed by the Commissioners.

In the county of Edinburgh, and perhaps in one or two other counties, the inventory of sequestrated effects is taken up by the sheriff clerk, or one of his assistants. In other counties of Scotland this inventory is in general taken up by a sheriff officer, and commonly at the time when he serves the petition of sequestration. The reporters are of opinion that this last mode of procedure is the least expensive to the parties. No person but an officer can serve the petition of sequestration. The officer serving the petition can at the same time take up the inventory of the sequestrated effects; and the sending the clerk or one of his assistants to take up the inventory, when the sheriff officer must in general go to the defender's premises to serve the petition of sequestration, appears unnecessary. In special circumstances however it sometimes may be requisite that the inventory of sequestrated effects should be taken up by the sheriff clerk, or one of his assistants. On this account the reporters have inserted in the proposed table of fees for sheriff clerks, the same fees for taking up inventories of sequestrated effects which they think should be allowed to sheriff officers; though at the same time they are of opinion that these inventories should be taken up by the sheriff officers except in very particular circumstances.

With regard to the execution of the warrant to roup or sell sequestrated or poinded effects, which is not held to belong exclusively or by right to the office of sheriff clerk, the Com-
Third Report, p. 41. missioners suggest that the person by whom this part of the proceeding is to be executed, should in every case be *nominatim* appointed by the sheriff depute or substitute instead of being left in any degree to the discretion of the party. This evil of leaving the execution of warrants to roup to be performed under direction of the party obtaining the warrant is sufficiently guarded against by your Lordships' Act of Sederunt as to sheriff courts, 12th November 1825, which declares that every warrant to sell sequestrated effects shall be carried into execution at the sight of the clerk of court, or other person authorized by the sheriff, and the reporters have fixed the same fees for carrying the warrant into execution by the clerk, by a procurator, or by a sheriff officer.

The fees on the recording of deeds suggested by the reporters are on the whole nearly the same as those proposed by the Parliamentary Commissioners, and are lower than those payable at the Register-office.

By the 2d section of the statute your Lordships are authorized and required to frame or cause to be framed proper and suitable regulations for abridging the forms of extract of the decrees of sheriff courts (regard being always had to the forms for extract prescribed by 50 Geo. 3, c. 112), and also for consignation in a public bank or banking company, of monies received by the sheriff clerk or any other person by reason of any proceeding in a
Appx. (C.), (D.), (E.), (F.), (G.). sheriff court. The reporters have therefore subjoined to this report different forms for extracts of decreets framed in a similar manner to the extract decreets in the Court of Session prescribed by statute 50 Geo. 3, c. 112.

With regard to consignations, the reporters suggest that your Lordships should, in the Act of Sederunt to be passed on this subject, prohibit the clerks from retaining in their hands any consignation of money above 10*l.*, and declare that they should be obliged to lodge the same in a bank at the direction of the sheriff within eight days, and should be responsible for the custody of the banker's note, and be bound to account for interest of the sum deposited in a bank to the person to whom it shall be found to belong. And that all persons interested may have an opportunity of obtaining complete information as to the monies thus consigned with the clerks, and of claiming such monies, the reporters also suggest that your Lordships should by your Act of Sederunt direct the clerks to keep a record of such monies consigned with them, according to the form in the Appendix (H.), and that this record should be patent to all parties interested, or their procurators, without paying any fee whatever.

Third Report, p. 50. In order to insure the observance of the table of fees prescribed for the clerks, the Commissioners recommend that the clerks should be enjoined to affix in a patent place upon the walls

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walls of their respective offices, and of the sheriff's court-house, printed copies of their table of fees, and to replace the same as often as taken down or defaced.

In fixing the rate of 300 words to the sheet, as the rate of payment for sheriff clerks and the practitioners and officers in sheriff courts, except where otherwise specified, the reporters have followed the enactment of the statute 50 Geo. 3, c. 112, s. 52.

II.—Fees for Procurators.

The reporters do not think it necessary to report so fully on the table of fees submitted for the procurators, Appendix (I.), as they have done on the table proposed for the clerks. In adjusting the latter, it was necessary to provide for sources of emolument which are to be abolished: but in the former there is no such difficulty to be met with; and in framing a table of fees for the procurators before the sheriff courts, the reporters have adopted the principle of giving to the practitioner a fair remuneration for his labour, and guarding as much as possible against unnecessary procedure.

In this view the reporters naturally looked to the existing tables of fees in the different sheriff courts as their guide in framing a new one, and they took, as the basis of the one now proposed, the Perth and Forfar tables, which are characterised by the Commissioners of 1815, as "the tables which upon the whole appear to the Commissioners to limit and define the several fees in the manner which seems most advisable." The reporters must however add, that the tables of fees existing for practitioners in the different sheriff courts are so various, that it was impossible to extract from them any general principle as a guide or rule for framing a table of fees for the procurators in all the sheriff courts. They were therefore under the necessity of adopting the principle above stated, viz. of framing the table so as to give to the practitioners what was considered by the reporters a fair remuneration for trouble.

Twelfth Report, p. 60.

After this preliminary observation, the reporters will confine themselves to the following remarks:

1. In regard to the classification of causes adopted in the proposed tables, the reporters have to observe, that they wished to discourage the bringing of small causes before the sheriff court. Litigants may bring their causes before the justice of peace small debt court for debts or demands not exceeding 5 *l.*; and also before the sheriff's small debt court for debts or demands not exceeding 8 *l.* On this account, and as the Act of Parliament instituting the latter court does not empower the sheriffs, in causes from 5 *l.* to 8 *l.*, to restrict the expenses when these causes are brought in the ordinary sheriff court to the table of fees established for the sheriff's small debt court, but only authorizes such a restriction in causes not exceeding 5 *l.*, it was thought proper to make two classes of charges for small debts or demands; the one for causes not exceeding 5 *l.*, and the other embracing causes above 5 *l.* and not exceeding 8 *l.*

The next class, viz. of causes above 8 *l.*, and not exceeding 25 *l.*, was adopted, because it is not competent to bring causes under 25 *l.* by ordinary action in the Court of Session.

The reporters did not think it necessary to have any other classes than two, viz. one for causes above 25 *l.* and not exceeding 50 *l.*, and another for causes above 50 *l.* For they were of opinion that the fewer classes there were, the more simple would be the table, and they did not perceive that any good practical result would follow from unnecessarily increasing the classes.

2. The reporters have proceeded on the principle that it was expedient to discourage long pleadings; and have therefore, for the purpose of encouraging concise pleadings, recommended a higher rate on first sheets, another rate on the next four sheets, and lower rates on subsequent sheets.

3. The reporters have fixed the fees for drawing condescendences and answers at a higher rate than those for drawing other papers, because condescendences and answers are now the most important papers in a cause. The rates for revised condescendences and revised answers are fixed at half the fees for these original papers, because in most causes the revised condescendence and revised answers are merely copies, or nearly so, of the original condescendence and answers, and because the reporters wished to induce the practitioners to make the first condescendence and answers perfect, in order that a revised set of these pleadings might not be required.

4. In a table of fees suggested by the procurators themselves, they strenuously contended for the propriety of allowing a fee for every step of procedure or appearance in court: The reporters, while they admitted the reasonableness of the principle of a fee being charged for every thing done by the procurator, were afraid to adopt the principle absolutely, and have therefore only adopted it under what they held a necessary and proper limitation.

5. In some of the counties of Scotland the interlocutors in every process are all written on a paper intituled, Interlocutor Sheets or Minutes of Procedure. In other counties, the interlocutors are written on the different steps of process. The former mode enables the sheriff, or (in case of advocation) the Lord Ordinary in the Bill Chamber to see more easily, and in a manner at one view, the whole interlocutors which have been pronounced in a cause. It also aids the sheriff or any auditor in taxing account of expenses. The reporters therefore suggest the propriety of your Lordships ordering by Act of Sederunt, that all interlocutors should be written on interlocutor sheets or minutes of procedure, instead of being written on different steps of the process.

The reporters have some doubts how far the power of regulating the fees of notaries for protesting bills is comprehended under the statute 6 Geo. 4, c. 23, or the remit from your Lordships to the reporters; but they have thought it proper to bring these fees under the notice of your Lordships, in order that your Lordships may consider whether these fees (which certainly are a proper subject for regulation) fall under the remit to the reporters.

Table of Procurators, c. 11, s. 1.

The reporters may in the last place observe, that in framing this table they have proceeded with the utmost care and deliberation, and have not trusted entirely to their own judgment in the matter. The table now submitted has been framed with the assistance of some most respectable practitioners before the Court of Session, aided by the experience and judgment of the auditor of that court.

Notwithstanding the attention which the reporters have bestowed in framing the table of fees for procurators, they are aware that the effect of the table cannot be accurately ascertained until it has been acted on for some time. But in the event of any future application to your Lordships, either by the public or by the procurators, to revise the procurators' table of fees, the accounts of expenses, audited and decerned for in the sheriff courts, will afford some data for judging hereafter as to the charges of procurators when compared with their outlays.

III.—Fees for Sheriff Officers.

The reporters, with the assistance of the gentlemen already referred to, have framed a table of fees for sheriff officers in civil business, which they beg leave to submit to the consideration of your Lordships.

Appendix, letter (K.)

The Parliamentary Commissioners, in their report, have distinctly stated it as a part of the plan proposed by them, that these new tables of fees should fix the same rates of charge "in all the counties uniformly." The reporters have followed out this suggestion, but in doing so they had considerable difficulty. The extent of judicial business and the expense of living is different in the different counties of Scotland, and therefore tables of fees for clerks, procurators, or sheriff officers, which would answer for one county, may be too high or too low for other counties. This difficulty has been particularly felt in drawing up tables of fees for sheriff officers. The proper remuneration to sheriff officers and their assistants concurrents or witnesses depends in a great measure, if not entirely, on the price of labour and rate of wages in each different county, and assistants concurrents or witnesses may be obtained more easily and at a lower rate of payment in some counties than in others. The reporters however have drawn up tables calculated as far as possible to obviate these difficulties, and which they hope will be found to answer for all the counties of Scotland.

Third Report, p. 33.

The reporters also beg leave to submit the following suggestions, as tending to diminish the expense of litigation, and of carrying the diligence of the law into execution. 1st, At present two witnesses are required at the executing of every summons. This appears to the reporters an unnecessary expense, an expense also which actions for small sums are unable to bear. Accordingly the reporters have heard that in practice witnesses are sometimes not present with the officer at the execution of a summons, and that a bad practice has thus crept in of people signing as witnesses without having been present when the summons was executed. The reporters therefore suggest, that only one witness should be required to the execution of a summons or to the service of a summary petition; or of any other intimation or to any citation of parties, havers or witnesses, and they are of opinion, that if a defender alleges that he has been deprived of the legal *inducíæ*, on account of the summons not having been executed of the date it bears, the oaths of the officer and witness should be declared sufficient to instruct the verity of the execution.

9 Geo. 4, c. 29, s. 6, 7.

In support of this suggestion, the reporters refer your Lordships to the late statute 9 Geo. 4, c. 29, which declares it sufficient that every copy of a criminal libel, or any citation to a juror or witness in a criminal trial, shall be subscribed by the officer who serves the same, and by one person who shall witness such service.

2d. On the same principle it appears to the reporters that the form of executing poindings might be improved. By the present practice five persons are required to be present at every poinding. It is submitted, however, that three are only necessary, the officer and two appraisers, and that the latter might also act as witnesses, and subscribe the execution.

These suggestions, if approved of by your Lordships, would require the sanction of the Legislature; but if they attained such sanction, they would diminish the expense of litigation, and would tend to lessen the difficulty of framing an uniform table of fees for sheriff officers, their assistants concurrents and witnesses throughout Scotland.

19 December 1828. *Ad. Duff*, Convener.

Appendix (A.)

ABSTRACT VIDIMUS of the FEES from Litigation payable to SHERIFF CLERKS according to the Returns of Cases from Six different Counties.

COUNTIES.	Fees payable by Act of Sederunt.	Fees payable by Usage.	Fees payable under Table 1827.	Fees payable under Table January 1828.	Fees payable under Proposed Table.
ON THE SUPPOSITION OF THE CASE NOT BEING EXTRACTED.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Perth - Litigated cases	8 16 10	9 – 10	14 14 –	10 15 6	7 15 –
Ditto - Decrees in absence	1 7 6	1 7 6	2 12 2	1 14 8	1 1 4
Forfar - Litigated cases	9 7 2	9 11 6	30 7 6	21 4 2	14 10 2
Ditto - Decrees in absence	– 12 6	– 12 6	1 4 6	– 15 6	– 11 6
Fife - - Litigated cases	27 14 3	29 2 3	70 – 6	54 6 –	38 8 6
Ditto - Decrees in absence	– 18 7	– 19 4	1 9 6	– 19 10	– 13 6
Renfrew - Litigated cases	13 12 2	16 9 1	23 9 10	18 14 4	12 5 10
Ditto - Decrees in absence	2 2 –	2 2 –	3 – –	2 2 –	1 7 –
Aberdeen, First Report, excluding Hercules v. Taylor	7 14 2	8 13 –	16 10 –	9 19 6	7 15 6
Ditto - Second Report	3 15 1	4 6 9	7 13 –	4 11 6	3 9 –
Ditto - Third Report.—Decrees in absence	– 19 4	– 19 10	1 18 4	1 6 8	– 16 4
Inverness, Litigated cases	19 15 –	20 18 8	29 16 6	19 – 1	15 6 10
Ditto - Decrees in absence	2 5 –	2 6 8	3 7 4	2 4 6	1 10 6
TOTAL - - - £.	98 19 7	106 9 11	206 3 2	147 14 3	105 11 –
ON THE SUPPOSITION OF THE CASE BEING EXTRACTED.					
Perth - Litigated cases	14 14 4	14 18 4	17 – 6	12 14 6	10 1 –
Ditto - Decrees in absence	2 8 –	2 8 –	4 15 –	3 11 8	3 6 4
Forfar - Litigated cases	15 12 –	15 16 6	34 2 –	24 6 2	18 3 2
Ditto - Decrees in absence	– 19 4	– 19 4	2 1 –	1 9 6	1 9 6
Fife - - Litigated cases	48 10 6	49 17 9	82 9 6	65 2 6	51 1 –
Ditto - Decrees in absence	1 10 4	1 11 10	2 8 –	1 15 2	1 14 10
Renfrew, Litigated cases	22 6 2	25 2 10	27 9 10	22 1 4	16 4 10
Ditto - Decrees in absence	3 12 –	3 12 –	4 19 –	3 15 –	3 12 –
Aberdeen, First Report	13 16 2	14 15 –	20 4 6	13 1 6	11 8 6
Ditto - Second Report	6 13 4	7 5 –	9 12 –	6 4 6	5 8 –
Ditto - Third Report.—Decrees in absence	1 13 8	1 14 2	3 12 2	2 14 –	2 9 8
Inverness, Litigated cases	35 19 4	37 3 –	33 11 6	22 4 1	19 2 10
Ditto - Decrees in absence	4 – –	4 1 8	5 3 –	3 14 6	3 10 6
TOTAL - - - £.	171 15 2	179 5 5	247 8 –	182 14 5	147 12 2

Appendix (B.)

TABLE of FEES in Civil Business, for the SHERIFF and STEWART CLERKS of *Scotland*, prepared by the Commissioners appointed by the Lords of Council and Session, in terms of 6 Geo. 4, c. 23.

	In Cases of £. 12 and under.	Above £. 12.
	£. s. d.	£. s. d.
Libel, summons or claim to found an action - - - - -	– 1 6	– 2 6
When more defenders than one are sued for a separate debt or prestation, the above fees to be paid on one of the debts or prestations highest in amount, and a third of the above fees to be paid for each of the other debts or prestations, according to the amount of the claim against each defender, or set of defenders.		
Certifying copy of libel, in terms of Act of Sederunt for sheriff courts, c. 18, s. 4 - - - - - - - - - -	– – 6	– 6
Summary petition or complaint, (except petition of sequestration,) and deliverance thereon - - - - -	2 –	– 3 –
Defence, answer or first paper for each defender, or set of defenders, or compearer or set of compearers, in any action	– 1 –	– 2 –

	In Cases of £. 12 and under.			Above £. 12.		
	£.	s.	d.	£.	s.	d.
Each paper or pleading, for either party, subsequent to the first step, including objections and answers in a proof when stated in separate papers	–	–	6	–	1	–
Appeal to the sheriff depute	–	–	6	–	1	–
Receiving and marking each set of productions, except the productions lodged with the first paper for each party, for which no charge is to be made	–	–	6	–	–	6
Extracting each decreet in absence in the abridged form	–	2	–	–	3	–
When a decreet is extracted against more defenders than one, sued for a separate debt or prestation, the above fee of extract to be paid on one of the debts or prestations highest in amount, and a third of the above fee for extract to be paid on each of the others, according to the amount of the claim against such defender or set of defenders.						
Extracting each decree *in foro* in the abridged form	–	4	–	–	5	–
If the decree, whether in absence or *in foro*, shall exceed one sheet, for writing each succeeding sheet	–	1	–	–	1	–
Recording abridged decreets, per sheet	–	1	–	–	1	–
Protestations for not insisting	–	1	–	–	1	6
Extract thereof	–	1	–	–	1	6
Acts and commissions, first sheet	–	1	–	–	1	6
Subsequent sheets, each	–	1	–	–	1	–
If the proof be taken on the interlocutor allowing it, without extracting an act and commission, there will be paid by each party leading proof	–	1	–	–	1	6
Diligence or precept for citing parties incidentally, witnesses, or havers	–	1	–	–	1	6
Second diligence	–	1	–	–	1	6
Each deposition or declaration	–	1	–	–	1	6
Writing each sheet thereof, after the first, when the sheriff clerk acts as writing clerk	–	1	–	–	1	–
The sheriff clerk or his depute, when acting as commissioner in taking a proof, deposition of party, or declaration, will be allowed the following fees; viz.						
In causes not exceeding 8*l.*, each hour	–	2	6			
Above 8*l.*, and not exceeding 25*l.*, each hour	–	4	–			
Above 25*l.*, each hour	–	5	–			
As also his clerk's fee for writing, at the rate of 8*d.* per sheet.						
Sequestration of a tenant's effects, or of joint tenants in one possession; viz.						
Warrant of sequestration, and service	–	2	6	–	3	–
Taking the inventory, when taken by the clerk, if the rent to be secured be 12*l.* or under, clerk and witnesses	–	5	–			
When the rent is above 12*l.*, and does not exceed 25*l.*, clerk and witnesses	–	–	–	–	7	6
When the rent is above 25*l.*, and does not exceed 50*l.*, clerk and witnesses		–	–	–	10	–
When the rent is above 50*l.*, clerk and witnesses	–	–	–	–	12	6
Writing out inventory and schedule, per sheet of each, in any of the above cases	–	–	–	–	1	–
If the clerk and witnesses are necessarily employed more than two hours in taking the inventory, or travelling for that purpose, he will be allowed, in addition to the above fees, for every hour after the first two, clerk and witnesses	–	1	6	–	1	6
But under these charges, for the hours after the first two, the clerk not to have in one day for himself and witnesses more than 10*s.*						
Warrant of sale	–	1	–	–	2	–
Extract thereof, per sheet, when required	–	1	–	–	2	–
Intimating sale to Tax-office	–	1	–	–	1	–

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	In Cases of £. 12 and under.			Above £. 12.		
	£.	s.	d.	£.	s.	d.
The Clerk, when he executes any warrant to roup, and collects the proceeds, will be held liable for the amount of the roup-roll, and will be allowed for his trouble and risk, including auctioneer's fees, as follows:						
When the amount of the roup-roll is 8*l.* or under, he will be allowed 7*s.* 6*d.*						
When the amount of the roup-roll is above 8*l.*, and does not exceed 100*l.*, he will be allowed at the rate of 5 per cent.; when the amount of the roup-roll exceeds 100*l.*, but does not exceed 1,000*l.*, he will be allowed 5 per cent. for the first 100*l.*, and for every additional 100*l.*, or part of 100*l.*, 3 per cent.; and when the amount exceeds 1,000*l.*, he will be allowed the above rates for the first 1,000*l.*, and 2 per cent. for each additional 100*l.*, and part of 100*l.*						
The above poundage to cover all charges for trouble in relation to the sale, and for collecting the proceeds, drawing advertisements and articles of roup; but the clerk will be allowed all his necessary disbursements or expenses, such as advertising, paying crier, travelling charges, &c. &c. He will also, when the proceeds are above 20*l.*, be allowed 7*s.* 6*d.* for an assistant clerk.						
If roup be stopped, after time of sale is fixed - - - -	–	2	6	–	2	6
Receiving the report of sale, and note of the sum arising from it, and marking the same - - - - - - - -	–	1	–	–	2	–
Allowing inspection of the same - - - - - -	–	1	–	–	1	–
In sales under other warrants of the sheriff, including poindings, the same fees to be paid as in sales under sequestrations.						
At intimating caption to compel return of a process, including dues of caption, if issued - - - - - - -	–	1	–	–	1	–
Enrolling a cause, to be paid by the party requiring enrolment - - - - - - - - - - - -	–	–	6	–	–	6
When any cause at avizandum is enrolled by order of the sheriff, the above fee to be paid by the parties equally.						
At borrowing a process, or part of a process, the clerk being for this fee bound to compare the process both when borrowed and returned, and to mark the return - - -	–	–	6	–	–	6
Attending at judicial inspections or visitations, when required by the sheriff or either of the parties, sealing up repositories, or executing any other order or warrant of the sheriff, not otherwise provided for in this Table;—						
First hour employed - - - - - - - - -	–	4	–	–	5	–
Every other - - - - - - - - - -	–	2	6	–	4	–
Besides necessary outlays.						
Auditing accounts of expenses, when remit made to the clerk;						
In decrees in absence - - - - - - - - -	–	1	–	–	1	–
In litigated cases, when the amount of the account rendered						
is under 5*l.* - - - - - - - - - -	–	3	6	–	3	6
When 5*l.*, and under 10*l.* - - - - - - -	–	5	–	–	5	–
When 10*l.*, and under 20*l.* - - - - - - -	–	7	–	–	7	–
When 20*l.*, and under 40*l.* - - - - - - -	–	10	–	–	10	–
When 40*l.*, and under 60*l.* - - - - - - -	–	12	–	–	12	–
When 60*l.*, and under 80*l.* - - - - - - -	–	15	–	–	15	–
When 80*l.*, and upwards - - - - - - -	1	1	–	1	1	–
Caveat - - - - - - - - - - - -	–	1	–	–	1	–
Precepts or warrants of arrestment when contained in the summons - - - - - - - - - - -	–	–	6	–	–	6
When not contained in the summons - - - - - -	–	1	6	–	2	–
At loosing an arrestment in either case - - - - -	–	1	6	–	2	–
Each bond of caution and relative certificate - - - -	–	5	–	–	7	6
Edict or summons of curatory, or for giving up inventories -	–	2	6	–	2	6
Calling in court, receiving, and entering the nomination of curators - - - - - - - - - -	–	5	–	–	5	–
Doqueting and signing tutorial or curatorial inventories, per sheet of each duplicate - - - - - - - -	–	–	6	–	–	6

	In Cases of £. 12 and under.			Above £. 12.		
	£.	s.	d.	£.	s.	d.
Extract acts of curatory, or upon production of inventories, First sheet	–	5	–	–	5	–
Every other sheet	–	2	6		2	6
Second extracts, per sheet	–	2	6	–	2	6
Production of a bill of advocation, and marking the same, including trouble of transmitting the process when necessary	–	–	–	–	5	–
Transmitting extracted processes, in consequence of a warrant from the Court of Session, Jury Court, or the Sheriff		1	6	–	2	6
Appeal against a decree or sentence of the sheriff to the Court of Justiciary or Circuit Court, or answers thereto	–	2	–	–	2	6
Searching for a process in which no procedure has taken place for a year, if search does not exceed five years, and no extract ordered	–	1	–	–	2	–
Each additional year, after the first five, in which the search is made	–	–	6		–	6
For each consignation of money in the clerk's hands, if under 10*l.*	–	2	6	–	2	6
And an additional fee, for the amount above 10*l.*, at the rate of 10*s.* on each 100*l.* consigned.						
On the lodging of a bank receipt, when money ordered to be consigned is lodged in a bank, instead of being consigned	–	2	6	–	2	6
The fees in these three last articles not to be chargeable on proceeds of roups or sales conducted by the clerks.						
Each warrant to uplift consigned money	–	2	6	–	2	6
Full extract, or second extract, or authenticated copy of a process, or part of a process, or other procedure or paper when required by a party, and furnished by the clerk, per sheet	–	1	–	–	1	6

Note 1. In all cases where the conclusions are *ad factum præstandum*, or not entirely pecuniary, the highest class to be the rate of charge. But fees on papers in summonses of removal or ejection, to be charged according to the rent of the subject from which the defender is summoned to remove, or to be ejected.

Note 2. It is understood that in all cases decided prior to the operation of this Table, the parties continue liable in extract or composition dues, in terms of the Act 1748; and that they likewise continue liable for such composition dues as are exigible on all proceedings previously had in such cases as shall be in dependence at the period when this Table shall come into operation.

	£.	s.	d.
Recording hornings, inhibitions, interdictions, lawburrows, with their executions, discharges, and other writings recorded in the registers of hornings and inhibitions, per sheet	–	1	8
First, or subsequent extracts thereof, when required, per sheet	–	1	6
Recording bonds, tacks, dispositions and other writings, in the register of deeds, and probative writs, per sheet	–	1	6
First extracts of such deeds or writings, when required, per sheet	–	1	–
Subsequent extracts, per sheet	–	1	6
Recording protests on bills, including extract	–	2	6
Subsequent extracts	–	1	6
Recording accounts, states and the like, per sheet of figures	–	2	–
Extract thereof, per sheet	–	1	6
Inspection of records of entailed vouchers	–	–	6
Searching the record of hornings or inhibitions, including minute-book, each year, or part of a year	–	–	6
In all not exceeding	–	7	6
Searching for deeds recorded, for the first year, or part of the year specified	–	1	–
Every additional year	–	–	6
Certificate of search, if required	–	2	6
Inspection of records, when a party or his agent makes the search, each record-book and corresponding minute-book	–	2	6
Examinations under the Bankrupt Act, when the sheriff clerk acts as clerk to the examination, each diet	–	7	6
Writing declarations or oaths therein, per sheet	–	1	–

SERVICES:	£.	s.	d.
General Service:			
Procuring the brieve executed, and intimation to agent	–	3	6
Attending in court at service, framing and recording the minutes, and instrument money	–	7	–
Fees of the service	1	–	–
Engrossing the retour	–	5	–
Special Service, or Service as Heir of Provision:			
Procuring the brieve executed, and intimation to agent	–	3	6
Attending in court at service, framing the minutes, and recording, first sheet	–	6	–
Each other	–	2	–
Framing the retour, first sheet	–	15	–
Each other sheet	–	10	–
Engrossing the retour, each sheet	–	2	–
Extracts from the record of service, when required, each sheet	–	2	–
Infeftments:			
Drawing instrument of sasine on Chancery precepts, first sheet, 250 words per sheet	–	15	–
Each subsequent sheet, ditto	–	10	–
Extending the same, first sheet, ditto	–	3	–
Each subsequent sheet, ditto	–	2	–
Besides the stamped vellum or parchment.			
And that the clerk receive for taking infeftment thereon; when the rent of the property does not exceed 100*l.* per annum	1	1	–
100 *l.* and not exceeding 200 *l.*	2	2	–
200 *l.* and not exceeding 500 *l.*	3	3	–
500 *l.* and not exceeding 1,000 *l.*	4	4	–
And for every additional 1,000 *l.*	1	1	–
But not to exceed in all	10	10	–
And if the distance exceed three miles, each additional mile, until it exceeds 10 miles	–	5	–
But, under this charge, not to receive more per day than	2	2	–
Besides travelling charges.			
Receiving claim of enrolment on the freeholders' roll, marking, allowing inspection, and producing the same to freeholders	1	1	–
Addition or restriction	–	10	6
Objection except when specially lodged by a committee of freeholders	–	10	6
Extracts of minutes of procedure of freeholder meetings, when required, per sheet	–	2	6
Each person taking the oaths to Government, when the oaths are not administered at a county meeting	–	2	–
Certificate thereof, when required	–	3	–
Qualifying a peer to vote at an election	2	2	–
Extract of the fiars, each year	–	1	6
Receiving each precept from the jury court, making up list of jury, and instructing officer to summon, and making return	–	5	–
Receiving countermand of trial, and instructing officer	–	5	–
Writing and booking each necessary letter	–	2	6
Each duplicate and copy	–	1	–
Fees for Public Business payable in Exchequer:			
For the principal precept of intimation of election of a Member of Parliament, besides expense of printing	–	10	6
Writings relative to elections of Members of Parliament (exclusive of the precept), to summoning the commissioners of supply for laying on the land-tax, and to other public business payable in Exchequer, each sheet	–	1	–
When consisting of more than one sheet, each additional sheet	–	1	6
Superintending the execution of Chancery precepts, and returning the execution for each precept	–	–	6
Superintending the publication of Royal proclamations or writs, each	–	5	–
Warrant to summon jury and witnesses for striking the fiars and making list, and instructing officer to summon them	–	10	6
Attendance at striking the fiars and writing the evidence and procedure, and recording the verdict	1	11	6
To the sheriff clerk for instructing the persons employed in taking up the lists of jurors, receiving the returns, and engrossing the lists in the jury books, for each hundred names, exclusive of printing	–	5	–
To the district clerk, or other person having local knowledge, for attending and assisting the sheriff at revising lists, at the rate of 21*s.* per day, including travelling charges and postages.			

N. B. The sheet of writings to be computed at 300 words, when not otherwise specified; but if the writing does not contain 300 words, to be charged as one sheet; and if after finding the sheet or sheets which any such writing shall comprise, calculated at the rate aforesaid, any number of words less than 300 words shall remain, such fewer words shall be charged as a sheet. Although the fees for recording hornings, inhibitions, deeds and other writings in the registers of hornings and inhibitions, and of deeds and probative writs are to be paid for at certain rates for every sheet; yet it is understood that the clerks are to frame those records so as to contain, in each sheet, the number of words prescribed by the regulations of the Lord Clerk Register.

Note.—The fees in the above Table to be paid though the duty be performed by the clerk depute, or by an assistant clerk, and to be exclusive of postages and outlays.

Appendix (C.)

Extract Decree for Payment.

At the day of one thousand eight hundred and years. Sitting in judgment sheriff of the county of in an action before the sheriff court of the said county, at the instance of pursuer, against defender; the sheriff decerned and ordained, and hereby decerns and ordains the said defender, to make payment to the said pursuer, of the sum of £. contained in and due [by the bond, bill, or other document or claim founded on in the libel, which must be shortly mentioned by date or otherwise,] in manner libelled. Item of the lawful interest of the said sum from and since the day of till payment; item of the sum of £. of expenses of process, [here insert the sum of expenses, if such are found due by the judgment of the sheriff]; item of the sum of £. farther, as the expense of extracting this decreet, and of recording the same*; and ordains instant execution by arrestment, and also execution by poinding to pass hereon, after a charge of 15 days, hereby warranted to be given, is orderly given and expired; also ordains all other execution necessary to pass and be direct hereon in form as effeirs.—Extracted by me, sheriff clerk (or sheriff clerk depute) of the county of .

In cases of decrees in absence, the form will be the same as in the above, with the addition of the words "in absence" before the word "decerned."

Appendix (D.)

Extract Decree for Performance.

At the day of one thousand eight hundred and years. Sitting in judgment sheriff of the county of in a summary petition, exhibited and presented to the said sheriff for and in the name of against the sheriff decerned and ordained, and hereby decerns and ordains the said defender, to [here set forth the particular act which the defender is ordained to perform, such as to deliver up papers, or goods, or effects, or to execute and deliver to the pursuer a deed or writing, or whatever it may be.]—Extracted by me, sheriff clerk (or sheriff clerk depute) of the county of .

If expenses are decerned for, decree for expenses and warrant to arrest and poind, as in Appendix (C.), will fall to be added.

Appendix (E.)

Extract Decreet of Removal.

At the day of one thousand eight hundred and years. Sitting in judgment sheriff of the county of in an action of removing before the sheriff court of said county, at the instance of against the sheriff decerned and ordained, and hereby decerns and ordains the said defender, to flit and remove himself, his family, servants, sub-tenants, cottars and dependants, cattle, goods and gear, [or, as in the conclusions of the libel,] furth and from [take the description of the subjects from the libel], and that at and against the term of [from libel or decerniture], and then to leave the same void and redd, to the end that the pursuer, or others in his name, may then enter thereto and peaceably possess and enjoy the same: And ordains the officers of

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* The subsequent words of the extract need not be engrossed in the record copy of the decree entered in the books of the court.

of said sheriffdom to charge the said defender to flit and remove himself, family and others aforesaid, furth and from the foresaid and that against the said term of , and to leave the same void and redd, to the end that the pursuer, or others in his name, may then enter thereto, and peaceably possess and enjoy the same, and that within forty-eight hours after the said term of if the charge to remove be given before that term, or within forty-eight hours after the charge, in case the same is not given till after that term, under the pain of ejection; wherein if the defender fail, that the said officers eject, remove and put furth the said defender, his family and others foresaid, furth and from the foresaid and pertinents possessed by him, and keep, hold and detain them furth thereof, and enter and possess the pursuer or others in his name therein, and maintain, uphold and defend them in the peaceable possession thereof, and to cause inventory the hail goods and gear so to be ejected; and if needful to make gates and doors, and other lockfast places open and patent, and use His Majesty's keys for that effect, and that in terms of the Act of Sederunt libelled, and laws and daily practice of Scotland used and observed in the like cases in all points.—Extracted by me, sheriff clerk (or sheriff clerk depute) of the county of .

If expenses are decerned for, decree for expenses and warrant to arrest and poind, as in Appendix (C.), will fall to be added.

Appendix (F.)

Extract Warrant of Ejection.

At the day of years. Sitting in judgment sheriff of the county of in a summary application for ejection presented to the sheriff of for and in name of against defender, the sheriff granted, and hereby grants warrant to officers of court summarily to eject the said defender, and his goods, gear and effects, [in terms of warrant] from [describe the premises as in the application] and to make the same void and redd, that the pursuer, or others in his name, may enter thereto, and peaceably possess and enjoy the same.—Extracted by me, sheriff clerk (or sheriff clerk depute) of the county of .

If expenses are decerned for, decree for expenses and warrant to arrest and poind, as in Appendix (C.), will fall to be added.

Appendix (G.)

Extract Decree of Absolvitor.

At the day of one thousand eight hundred and years. Sitting in judgment sheriff of the county of in an action raised before the sheriff court of the said county, at the instance of pursuer against defender, for payment of the sum of £. [or for performance, interdict, removing or ejection, &c., as the case may be; reciting shortly the description of debt, obligation or ground of action, as in the libel,] the sheriff assoilzied, and hereby assoilzies simpliciter the said defender from the whole conclusions of the said summons and action, and decerned and ordained, and hereby decerns and ordains the said pursuer to make payment to the said defender of the sum of £. of expenses of process, [here insert the sum of expenses, if such are found due by the judgment of the sheriff.] Item of the sum of £. farther, as the expense of extracting this decreet, and recording the same*; and ordains instant execution by arrestment, and also execution by poinding to pass hereon, after a charge of 15 days, warranted to be given, is orderly given and expired; also ordains all other execution necessary to pass and be direct hereon in form as effeirs.—Extracted by me, sheriff clerk (or sheriff clerk depute) of the county of .

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* The subsequent words of the extract need not be engrossed in the record copy of the decree entered in the books of the court.

Appendix (H.)

Form for Consignation Book.

State of Money consigned with the Clerk.			State of consigned Money lodged in a Bank by the Clerk.			State of Money drawn by Clerk from Bank.			State, showing the application of Money drawn by the Clerk from the Bank.		
Date of Consignation.	Parties and Procurators in the Cause, and by whom Money lodged.	Amount of Sum consigned.	Date of Lodging.	Bank in which Money lodged.	Amount of Money lodged.	Date of Warrant for Drawing.	Date of Drawing.	Amount of Sum drawn.	Date of Payment to Party or Procurator.	Party or Procurator to whom Money paid.	Amount paid.
1828: August -	A. & B.—Gray —A. Brown. Money lodged by A. Brown for the defender B.	£. s. d. 15 – –	Aug. 11	Bank of Scotland.	£. s. d. 15 – –	Nov. 8	Nov. 15	£. s. d. 15 1 10½	Nov. 15	J. Gray for the pursuer. Alex. Brown for defender.	£. s. d. 12 – – 3 1 10½
1828: Sept. 1	C. & D. Prentice and Scott. Money lodged by Scott for defender D.	£. s. d. 20 – –	1828: Sept. 2	Sir W. Forbes & Company.	£. s. d. 20 – –	1829: Jan. 20	1829: Jan. 28	£. s. d. 20 2 6	1829; Jan. 28	Prentice for Pursuer. Scott for Defender	£. s. d. 17 – – 3 2 6

Appendix (I.)

Table of Fees exigible in Civil Business for Practitioners in the Courts of the Sheriffs and Stewarts of Scotland.

Chap. I. Ordinary Actions.

Sec. 1. *Libels.*

1. In causes where the demand does not exceed the value of 5*l.* exclusive of expenses and the dues of extract, no fees shall be allowed to the procurator [the fees to the clerk and officer as fixed by the Statute 6 Geo. 4, c. 24, being the only fees to be allowed], unless the sheriff see cause to the contrary in terms of section 12 of that statute, in which case there will be allowed,—

	£.	s.	d.
For drawing the libel, first sheet	–	2	–
Every other	–	1	–
2. In causes where the demand is above 5*l.* and not exceeding 8*l.*, there will be allowed for drawing the libel, first sheet	–	2	–
Every other	–	1	6
Above 8*l.* and not exceeding 25*l.*, first sheet	–	5	–
Every other	–	3	–
Above 25*l.* and not exceeding 50*l.*, first sheet	–	6	–
Every other	–	3	6
Above 50*l.*, first sheet	–	6	–
Every other	–	4	–
For presenting the libel for signature, instructing the officer to execute, and revising the execution:			
In causes where the demand does not exceed 5*l.*	–	1	–
Above 5*l.* and not exceeding 8*l.*	–	1	6
Above 8*l.*	–	3	6
Agency for bringing the action into court, and attendance at calling the libel:			
In causes where the demand does not exceed 5*l.*	–	1	–
Above 5*l.* and not exceeding 8*l.*	–	1	6
Above 8*l.* and not exceeding 25*l.*	–	3	6
Above 25*l.* and not exceeding 50*l.*	–	5	–
Above 50*l.*	–	7	–

3. Libels

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3. Libels for removings to be charged by the amount of the rent, and according to the above fees.

4. In actions of adjudication, excambion and division of runrig lands, the fees of the libel and subsequent procedure to be charged according to the scale applicable to causes for sums above 50 *l.*

5. In actions *ad factum præstandum*, exoneration, exhibition and others, containing no specific pecuniary conclusions, or containing conclusions of a mixed nature, partly general and partly pecuniary, and in causes containing conclusions for random sums of damages, or which involve questions of importance, but where the sum sued for is small or nominal, such as an action in regard to the petty customs of a burgh, harbour-dues at a port or toll-dues, the rate of charge for the libels and subsequent procedure to be the same as in ordinary actions for sums above 8 *l.* and not exceeding 25 *l.*, unless the sheriff shall see cause to apply a different rate.

6. In all actions where there are more defenders than one, pursued for different debts, or summoned to remove from different subjects, the charges for drawing the libel, instructing the officer and revising the execution, if only one execution be necessary, and bringing the action into court, to be stated on the total amount of the debts or rents, agreeably to the above scale, and the charge to be apportioned among the different defenders, according to the debts for which they are respectively sued, or the rents of the subjects from which they are respectively summoned to remove. When more than one execution is necessary, the procurator will be allowed the fee for instructing the officer and revising the execution against each separate defender, according to the amount of that defender's particular debt. The procurator will also be allowed to charge against each defender one-half of the fee for bringing the action into court, and attendance at calling the libel, according to the amount of each defender's debt, or the rent of the subjects from which he is summoned to remove.

7. The fees above stated for each class of causes to be in full for receiving information, drawing the libel, instructing officer, examining executions, calling in court, filing mandate, and procurator fee, until decree pass if in absence, or until defences are given in.

8. Defender's procurator obtaining protestation against a pursuer for not insisting to be allowed the same fee as the pursuer's procurator for bringing the action into court, and calling the libel.

Litigated Causes.

Sec. 2. *Defences.*

Drawing defences to be charged at the same rate as libels, and the defender's procurator to be allowed on lodging defences, the same fee as is allowed the pursuer's procurator for bringing the action into court, and attending the calling.

Sect. 3. *Subsequent Papers, exclusive of Condescendences and Answers.*

In causes not exceeding 5 *l.*, when higher fees are allowed than those authorized by 6 Geo. 4, c. 24:

	£.	s.	d.
Drawing first sheet	–	2	–
Every other	–	1	–
Above 5 *l.*, and not exceeding 8 *l.*,			
First sheet	–	3	–
Every other	–	1	6
Above 8 *l.*, and not exceeding 25 *l.*,			
First sheet	–	4	–
Second, third, fourth and fifth, each	–	3	–
Every other	–	2	–
Above 25 *l.*, and not exceeding 50 *l.*,			
First sheet	–	5	–
Second, third, fourth and fifth, each	–	3	–
Every other	–	2	–
Above 50 *l.*,			
First sheet	–	6	–
Second, third, fourth and fifth, each	–	4	–
Every other	–	3	–

Sect. 4. *Condescendences and Answers.*

In causes not exceeding 5 *l.*, when higher fees are allowed than those authorized by 6 Geo. 4, c. 24, before referred to:

	£.	s.	d.
Drawing first sheet	–	3	–
Every other	–	2	–
Above 5 *l.*, and not exceeding 8 *l.*,			
First sheet	–	5	–
Every other	–	2	–
Above 8 *l.*, and not exceeding 25 *l.*,			
First sheet	–	7	–
Every other	–	3	–

	£.	s.	d.
Above 25 *l.*, and not exceeding 50 *l.*,			
First sheet	–	8	–
Every other	–	3	–
Above 50 *l.*,			
First sheet	–	10	–
Every other	–	3	–

Revised condescendences and revised answers to be charged at one-half of the above rates.

In awarding expenses of process the sheriff will only allow for such number of sheets in all stages as he thinks was necessary.

Sect. 5. *Agency in Litigated Causes.*

For attendance taking out a libel to see when the same is returned without defences; attendances on the sheriff when he has ordered the cause to be enrolled, or the parties or their procurators to attend him for explanations, or at a motion in court for a prorogation of time for reporting proof, not exceeding once for each party, or for commission or diligence, not exceeding once for each party, or for circumduction holding proof concluded, and for each interlocutor decerning, sustaining or repelling preliminary defences, or a claim in a multiplepoinding, assoilzieing, or dismissing, remitting to tradesmen, appointing visits or inspections, sustaining references to oath, ordering judicial examinations of party, allowing proof, granting diligence against witnesses or havers, commissions, circumductions, holding as confessed, advising petitions and answers, closing the record, ordering the following papers, viz. duplies to the pursuer's original replies, original condescendences and answers, and memorials or minutes of debate on the import of a proof or written evidence.

	£.	s.	d.
In causes not exceeding 5 *l.*	–	1	–
Above 5 *l.*, and not exceeding 8 *l.*	–	1	6
Above 8 *l.*, and not exceeding 25 *l.*	–	3	–
Above 25 *l.*	–	3	6

The above fees to cover the trouble of intimating the interlocutor to the client.

Sect. 6. *Borrowings.*

	£.	s.	d.
For borrowing each process, or part of a process	–	–	6

No fee to be allowed for returning.

Sect. 7. *Inventories.*

For framing inventories of productions when more than six productions, to be paid at the same rate as the last sheet of subsequent papers, Sect. 3.

Sect. 8. *Accounts of Expenses, and Copies of Papers.*

For accounts of expenses, process copies and other necessary copies of papers, the following fees to be charged:

	£.	s.	d.	
In causes not exceeding 8 *l.*	–	–	8	per sheet
Above 8 *l.*	–	1	–	—

Sect. 9. *States.*

	£.	s.	d.
1. In causes not exceeding 8 *l.* per sheet of figures,			
Framing first sheet	–	4	–
Every other	–	2	–
Above 8 *l.*, and not exceeding 25 *l.*,			
First sheet	–	5	–
Every other	–	2	6
Above 25 *l.*,			
First sheet	–	6	–
Every other	–	3	–
2. For copies of states or accounts of figures, other than accounts of expenses, 1 *s.* 6 *d.* per sheet.			

Sect. 10. *Notarial Copies.*

	£.	s.	d.
1. For notarial copies of any writings,			
First sheet, including certificate	–	2	6
Every other	–	1	6
2. Schedules of intimation, requisition, and protest to be charged the same as court pleadings, calculating according to value, and for preparing and extending the instrument, the following fees will be allowed:			
For first sheet	–	2	6
Every other	–	1	6
3. When the notary has to travel to a distance the charge to be the same as under Chap. XI., sect. 1, art. 3.			

Sect. 11.

Sect. 11. *Papers drawn by Counsel.*

	£.	s.	d.
Instructing the counsel	–	7	6
Revising the paper drawn by counsel, if not exceeding 10 sheets	–	2	6
Above 10, and not exceeding 20 sheets	–	5	–
Above 20, and not exceeding 30 sheets	–	10	–
If longer than 30 sheets	–	15	–

The charge for papers drawn by counsel to be allowed only when the sheriff shall sanction the employment of counsel.

Sect. 12. *Precepts of Arrestment or of Diligence, for citing Witnesses or Havers.*

For procuring precepts of arrestment or of diligence for citing witnesses or havers, the following fees to be allowed:

	£.	s.	d.
In causes not exceeding 8 *l.*	–	1	–
Above 8 *l.*, and not exceeding 25 *l.*	–	1	6
Above 25 *l.*	–	2	6

The like fees to be allowed for instructing officer to execute, and revising the execution.

And when more executions than one are necessary, one half more of the above fees to be allowed for instructing the officer, and revising each such separate execution.

Sect. 13. *Attending Proofs, Examinations, Visitations, Inspections, Perambulations, &c.*

	£.	s.	d.
1. In causes not exceeding 8 *l.*, each hour	–	2	6
Above 8 *l.*, and not exceeding 25 *l.*, each hour	–	4	–
Above 25 *l.*, each hour	–	5	–

2. The above fees for one hour will be allowed once in each cause for taking instructions and preparing to lead proof by witnesses, and these fees to be in full of trouble for precognoscing witnesses.

3. When the proof is not taken at the town where the court is held, the procurator shall be considered as employed during the time he is necessarily engaged in travelling.

4. Provided that in no case of proofs, examinations, visitations, inspections or perambulations, shall a charge for a whole day, consisting of nine hours, exceed 2 *l.* 2 *s.*, when the proof is taken in the town where the court is held, or within three miles thereof, or 2 *l.* 12 *s.* 6 *d.*, when taken three miles from the town, exclusive of travelling charges.

5. Procurators or agents acting as commissioners at taking proofs, declarations and depositions of parties, attending visitations, &c. to be allowed the same fees as in article first of this section, exclusive of the clerk's fee for writing, at the rate of 8 *d.* per sheet. The number of hours of each sederunt to be certified by the commissioner on the record.

Sect. 14. *Correspondence.*

	£.	s.	d.
For writing and booking each necessary letter in causes not exceeding 8 *l.*	–	1	–
Above 8 *l.*, and not exceeding 25 *l.*	–	2	–
Above 25 *l.*	–	2	6

These fees not to be charged for intimating any interlocutor or procedure in court, when a special fee is allowed for such interlocutor or procedure.

Sect. 15. *Caveats.*

	£.	s.	d.
Agency receiving instructions, framing the caveat, intimating the same, and lodging it with the clerk of court	–	2	6

Sect. 16. *Appeals to the Sheriff-Depute.*

For each appeal to the sheriff-depute, whether by motion in court or by minute without argument, in terms of the Act of Sederunt, including the fee for attendance in court when the appeal is made, or for the drawing and fair copy of the minute:

	£.	s.	d.
In causes not exceeding 8 *l.*	–	1	–
Above 8 *l.*	–	2	6

Chap. II. Summary Actions.

Sect. 1.

1. Petitions and other applications containing specific pecuniary conclusions, to be charged at the rates allowed in ordinary actions for sums of equal amount.

2. The fee for obtaining warrants of service, and for instructing the officer, to be the same as that allowed for presenting a libel for signature, instructing the officer, and revising the execution; and the fee for producing the petition after execution of the warrant, to be the same as that of bringing libels into court, and attendance at calling.

3. Answers to summary applications to be charged at the same rate as the original petition, and the respondent's procurator to be allowed, on lodging his answers, the same fee as is allowed the petitioner's procurator, on producing the petition after execution of the warrant.

4. The subsequent proceedings in summary actions to be charged at the same rate as ordinary actions containing specific pecuniary conclusions, according to the value.

5. Petitions of sequestration, the same rate of charge to be made for drawing these as for ordinary actions, calculating according to the amount of the rent for which sequestration shall be awarded.

For obtaining the warrant of sequestration, instructing clerk or officer to inventory and execute, and revising the execution:

	£.	s.	d.
When the rent does not exceed 5 *l.*	–	1	–
Above 5 *l.*, and not exceeding 8 *l.*	–	2	6
Above 8 *l.*, and not exceeding 25 *l.*	–	4	–
Above 25 *l.*, and not exceeding 50 *l.*	–	7	–
Above 50 *l.*	–	10	–
For obtaining warrant to roup, or warrant to bring back sequestrated effects:			
When the rent does not exceed 5 *l.*	–	1	–
Above 5 *l.*, and not exceeding 8 *l.*	–	2	6
Above 8 *l.*	–	3	6

The subsequent proceedings in sequestrations to be charged at the same rate as other summary actions containing specific pecuniary conclusions as above mentioned.

Sect. 2.

Summary applications *ad factum præstandum*, for interdict, for examinations of bankrupts, and other actions of a summary nature, containing no specific pecuniary conclusions, or containing conclusions of a mixed nature, partly pecuniary, and subsequent procedure therein, to be charged at the same rate as is allowed for summary actions containing specific pecuniary conclusions, according to the scale for causes where the demand is above 8 *l.*, and does not exceed 25 *l.*, unless in any particular instance the sheriff shall see cause to apply a different rate.

Sect. 3. *Sales.*

1. In cases of sale of poinded or sequestrated effects, or other sales under a warrant of the sheriff, conducted by a procurator or agent, when he executes the warrant and collects the proceeds, he will be held liable for the amount of the roup roll, and will be allowed for his trouble and risk, including auctioneer's fees, as follows:—

When the amount of the roup roll is 8 *l.*, or under, he will be allowed 7 *s.* 6 *d.*

When the amount of the roup roll is above 8 *l.*, and does not exceed 100 *l.*, he will be allowed at the rate of five per cent. When the amount of the roup roll exceeds 100 *l.*, but does not exceed 1,000 *l.*, he will be allowed five per cent. for the first 100 *l.*, and for every additional 100 *l.*, or part of 100 *l.*, three per cent.; and when the amount exceeds 1,000 *l.* he will be allowed the above rates for the first 1,000 *l.*, and two per cent. for every additional 100 *l.*, or part of 100 *l.*

The above poundage to cover all charges for trouble in relation to the sale, and for collecting the proceeds, drawing advertisements and articles of roup; but the procurator will be allowed all his necessary disbursements or expenses, such as advertising, paying crier, travelling charges, &c. He will also, when the proceeds are above 20 *l.*, be allowed for an assistant-clerk, 7 *s.* 6 *d.* And for lodging report of sale, a fee of 2 *s.* 6 *d.*

2. In sales conducted by any person other than a procurator or agent, the procurator or agent will be allowed for instructing the person conducting the sale, lodging the process, getting warrant of payment, attendance uplifting proceeds, settling taxes, paying over the money, &c. (besides his charge for framing the report according to its length, as a subsequent paper, Chap. I. sect. 3.)

In

	£.	s.	d.
In causes not exceeding 5 *l.*	–	1	–
Above 5 *l.*, and not exceeding 8 *l.*	–	2	6
Above 8 *l.*, and not exceeding 25 *l.*	–	4	–
Above 25 *l.*, and not exceeding 50 *l.*	–	7	–
Above 50 *l.*	–	10	–

No fee to be allowed for any petition reporting, poinding or applying for warrant of sale; such petition being unnecessary, as the execution may be reported by the messenger or other person employed in executing the poinding, in terms of the Statute 54 Geo. 3, c. 137, s. 4, in the following short form:—"This execution is reported, and warrant of sale of the poinded effects craved by me.

"*A. B.*, Messenger or Officer."

Chap. III. Advocations.

	£.	s.	d.
For each application for leave to advocate, whether in the form of a minute or of a petition, and of whatever length, including the fees for drawing and fair copy, or for intimation of intention to advocate when there is no opposition	–	3	6
For intimating each sist to the clerk of court, and other party or his agent, and certificate	–	3	6
For attendances, ordering and taking out each bond of caution, getting the same executed and lodged with the clerk	–	5	–
For inquiries for caution, and as to the sufficiency thereof, and adjusting caution	–	5	–
And when there is opposition offered to the application, the procedure to be charged as under Chap. I. sect. 3.			

In Cases of Juratory Caution.

For drawing the petition; first sheet	–	4	–
Every other	–	3	–
For intimating the same, and returning certificate of intimation	–	2	6
For attendance at the examination of the petitioner on oath, each hour or part of an hour	–	4	–
For framing inventory given up of the petitioner's subjects and effects, or enactments thereon; first sheet	–	4	–
Every other	–	3	–
For attendances on the clerk lodging the inventory, and the vouchers of any debts due to the petitioner, or title-deeds of any heritable subjects belonging to him, or disposition or assignation, or other rights granted by him, in terms of the regulations prescribed by Act of Sederunt, 11 July 1828	–	2	6
For preparing the conveyance; first sheet	–	6	–
Every other	–	4	–
Besides 1/6 per sheet for engrossing the same.			
For attendance on the judge when leave granted to advocate, and on the clerk of court procuring the necessary certificate	–	2	6
For intimating any diet fixed for a complainer, deponing in cases of bills of advocation which do not pass *de plano*, or in suspensions and writing the certificates	–	2	6
For attending the diet of examination, each hour or part of an hour	–	4	–
And the respondent's procurator shall be allowed the following fees:			
For attendance at the examination of the petitioner on oath, each hour or part of an hour	–	4	–
For attendance when inventory and documents given up, and enactments subscribed, and on the clerks thereanent	–	2	6

Chap. IV. Appeals to Circuit Court of Justiciary.

Entering appeal to the Circuit Court	–	2	6
The drawing of the reasons of appeal to be charged according to the scale under which the action falls, as under Chap. I. sect. 3.			
Attendance, ordering and taking out bond, getting same executed, and lodging with the clerk	–	5	–

	£.	s.	d.
Serving copy of the reasons of appeal on the agent of the respondent, endorsing certificate of intimation, and lodging the same with the clerk of the Circuit Court of Justiciary	–	5	–
Attendance on counsel, instructing him to support the appeal, and paying fee	–	7	6
Attendance in Justiciary Court, when appeal discussed	–	10	–
The respondent's agent will be allowed for inquiry after, and adjusting caution	–	5	–
Attendance, instructing counsel to oppose the appeal	–	7	6
Attendance in court when appeal discussed	–	10	–

Chap. V. Lawburrows and Warrants.

	£.	s.	d.
Drawing petitions for lawburrows, border warrants, and warrants as in *meditatione fugæ*, first sheet	–	6	–
Every other	–	4	–
Attending the sheriff at taking the pursuer's deposition, obtaining warrant of service, or warrant to apprehend, and instructing the officer to put warrant into execution	–	5	–

The time occupied by the examination of the defender, debtor or witnesses to be charged as under Chap. I., sect. 13.

Chap. VI. Loosing Arrestments.

Procurator fee or agency in loosing arrestments, ordering bond, adjusting caution, and obtaining certificate, including drawing the petition:

	£.	s.	d.
In causes under 50 *l.*	–	5	–
Above 50 *l.*	–	7	6

Chap. VII. Affidavits.

	£.	s.	d.
Drawing affidavits, or oaths of verity, first sheet	–	2	6
Every other	–	1	6

Chap. VIII. Letters of Supplement.

	£.	s.	d.
Writing for the letters of supplement	–	2	6
Instructing the messenger to execute, and revising execution, in causes not exceeding 8 *l.*	–	1	6
Above 8 *l.* and not exceeding 25 *l.*	–	2	6
Above 25 *l.*	–	3	6

Chap. IX. Tutorial and Curatorial Proceedings.

	£.	s.	d.
Obtaining instructions and drawing summonses at the instance of tutors for making up inventories, or at the instance of a minor for choosing curators and for giving up inventories, first sheet	–	6	
Every other	–	4	–
For obtaining the clerk's signature, ordering the summons to be executed, and revising the execution, if only one person called	–	3	6
If more than one, one half more of this fee for each person against whom a separate execution is returned by a different officer in a different place; and in case of one or other of the nearest of kin residing without the jurisdiction of the judge before whom the action is brought, and letters of supplement necessary:			
Writing for the letters of supplement	–	2	6
Instructing messenger to execute, and revising the execution	–	3	6
For bringing the action into court, and attendance at calling the same, whether appearance is made for the nearest of kin or not, and making motion to have a delegate appointed to concur with them, in giving up the inventories of the pupil's estate	–	7	–
Entering appearance for a compearer, the same charge as the pursuer's procurator.			

If

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	£.	s.	d.
If a competition or discussion takes place, the attendances in court and drawing pleadings to be charged by the agents of both parties at the same rate as similar papers in ordinary actions for sums exceeding 50*l.*, unless the sheriff see cause to allow a different rate.			
Agency procuring materials for making up the inventories	–	5	–
Drawing the inventories, first sheet	–	6	–
Every other	–	4	–
Copying fees only to be charged for list of debts or other articles (*e. g.* household furniture) specially enumerated in the inventory, when such lists exceed one sheet, according to the rates allowed in Chap. I, s. 8 and 9.			
Duplicates of the inventories to be charged as copies.			
Petitions for eiks and eiks to inventories to be allowed for the same as the original summons and inventories.			
Attendances when the inventories are authenticated and subscribed	–	5	–
Agency getting the inventories recorded	–	5	–
Procurator fee for giving up the inventories, when the sum of the inventory is under 100*l.*	–	10	6
100*l.* and under 500*l.*	–	15	–
500*l.* and under 1,000*l.*	1	1	–
1,000*l.* and under 2,000*l.*	1	11	6
2,000*l.* and upwards	2	2	–

Chap. X. Taxing Accounts of Expenses.

1. A procurator or other person to whom a remit is made for taxing accounts of expenses, will be entitled to the following fees; viz:

	£.	s.	d.
In decrees in absence	–	1	–
In litigated causes when the amount of the account is under 5*l.*	–	3	6
When 5*l.* and under 10*l.*	–	5	–
When 10*l.* and under 20*l.*	–	7	–
When 20*l.* and under 40*l.*	–	10	–
When 40*l.* and under 60*l.*	–	12	–
When 60*l.* and under 80*l.*	–	15	–
80*l.* and upwards	1	1	–

2. A procurator or agent for attending the auditor at taxing accounts will be allowed the following fees in litigated causes; viz:

When the amount of the account is under 5*l.*	–	1	–
When 5*l.* and under 10*l.*	–	2	6
When 10*l.* and under 25*l.*	–	3	6
When 25*l.* and under 60*l.*	–	5	–
60*l.* and upwards	–	7	6

Chap. XI. Diligence.

For raising and conducting Diligence.

Sect. 1. *Protests, Hornings, &c.*

1. Notary's Fees for Protesting Bills.

	£.	s.	d.
(1.) *Noting:*			
When the sum does not exceed 8*l.*	–	1	–
Above 8*l.* and not exceeding 25*l.*	–	1	6
Above 25*l.* and not exceeding 100*l.*	–	2	6
Above 100*l.*	–	2	6
(2.) *When Protest extended:*			
When the sum does not exceed 8*l.*	–	1	6
Above 8*l.* and not exceeding 25*l.*	–	2	6
Above 25*l.* and not exceeding 100*l.*	–	3	6
Above 100*l.*	–	5	–
(3.) *Protesting Foreign Bills and entering in Protocol:*			
When the sum does not exceed 5*l.*	–	2	6
Above 5*l.* and not exceeding 25*l.*	–	3	6
Above 25*l.* and not exceeding 100*l.*	–	5	–
Above 100*l.*	–	7	6

2. Noting fees not to be charged if protest afterwards extended.

3. If the notary has to travel beyond the the town he resides in, he will be allowed an additional charge of 3*s.* for each mile, which shall include his travelling charges.

4. Agency for getting protests recorded, or decrees extracted, or for obtaining horning or caption, or letters of arrestment for each of these separate acts:

	£.	s.	d.
When the sum does not exceed 8*l.*	–	1	–
Above 8*l.*	–	2	6

5. Agency for instructing officer to charge or to arrest, for each of these several acts, including the revising of the execution:

When the sum does not exceed 25*l.*	–	2	6
When it exceeds 25*l.*	–	3	6

When more than one execution of arrestment is necessarily returned as against the same debtor, one-half of the above fees will be allowed for each separate execution.

6. Agency for instructing officer to poind or to apprehend, when the debt

does not exceed 25*l.*	–	3	6
When it exceeds 25*l.* and does not exceed 100*l.*	–	7	–
Above 100*l.*	–	10	–

7. If the debt shall be recovered by the agent or officer in consequence of the above diligences, the agent shall be allowed:

When the sum does not exceed 8*l.*	–	2	6
Above 8*l.* and not exceeding 25*l.*	–	5	–
Above 25*l.* and not exceeding 50*l.*	–	7	6
Above 50*l.* and not exceeding 100*l.*	–	10	–
Above 100*l.* and not exceeding 200*l.*	–	15	–
Above 200*l.*	1	–	–

Which fees shall include making up state of debt, as also receiving and paying over the money.

Sect. 2. *Diligence affecting Heritage.*

	£.	s.	d.
1. Agency or procurator fee in obtaining letters of inhibition or of interdiction, or letters of general or special charge, or hornings against superiors, or any other diligence affecting heritage; for each of these separate acts	–	2	6

2. For ordering execution of each of these diligences, and revising the same, the following fees will be allowed:

When the sum does not exceed 100*l.*	–	3	6
Above 100*l.* and not exceeding 200*l.*	–	5	–
Above 200*l.*	–	7	6

The ordering and revising of executions of letters of interdiction, and any other writs affecting heritage, containing no sum by which to regulate the fees, to be charged at the highest of the above rates.

The executions of an inhibition or interdiction against the debtor and the lieges, to be held as one execution, whether separate or not.

3. For getting any of these diligences recorded:

	£.	s.	d.
When the sum does not exceed 100*l.*	–	2	6
Above 100*l.* and not exceeding 200*l.*	–	3	6
Above 200*l.*	–	5	–

4. In the case of their being separate executions of inhibition against the same debtor, arising from his lands being situated in different counties, the half of the above fees for ordering and revising executions shall be allowed for each such separate execution; and the half of the above fees for recording shall be allowed for each separate recording in books of different shires.

5. When there are more debtors than one bound for the same debt, for each separate person against whom a separate execution upon a decree, registered protest, horning, or inhibition is necessarily returned, there will be allowed in addition to the full fees as against one debtor, one-half of the above fees for instructing the officer, and revising the executions against the other debtors.

6. And

6. And when there are more debtors than one included in the same diligence, each for a separate and distinct debt, against whom a separate execution upon any of the above diligences is necessarily returned, the same fees to be allowed in such cases for instructing the officer, and revising the execution against such separate debtor, as if there were only one person in the diligence.

Chap. XII. Procedure under Brieves.

Sect. 1. *General Services.*

	£.	s.	d.
Agency or procurator fee, receiving instructions and framing memorandum for brieve	–	5	–
Writing for the brieve	–	2	–
Drawing claim of service, first sheet	–	6	–
Every other	–	4	–
Ordering publication of the brieve, revising the execution and lodging the same with the clerk to the service, and arranging for proceeding with the same, procurator fee and agency, conducting the service and procuring extract	1	1	–
Obtaining service retoured to Chancery	–	5	–
If claimant absent, and a procuratory necessary, first sheet	–	6	–
Every other	–	4	–

When there is a competition, the steps of procedure to be charged in addition as process proceedings in actions for sums above 50 *l.*

Sect. 2. *Special Services.*

	£.	s.	d.
Agency or procurator fee, receiving instructions and framing memorandum for brieve	–	5	–
Writing for the same	–	2	6
Drawing claim of service, first sheet	–	10	–
Every other	–	6	–
Ordering publication of the brieve, revising the execution, lodging the same with the clerk to the service, and arranging for proceeding with the same, perusing the title deeds, precognoscing witnesses, procurator fee conducting the service, taking out extract and comparing the same:			
When the annual value of the subject is under 200 *l.*	2	2	–
200 *l.* and under 500 *l.*	3	3	–
And 1 *l.* 1 *s.* additional for every 500 *l.* or part of 500 *l.* thereafter, but in no case to exceed 10 *l.* 10 *s.*			
Procuring the service retoured to Chancery	–	5	–
If claimant absent, and a procuratory necessary, first sheet	–	6	–
Every other	–	4	–

When there is a competition, the steps of procedure to be charged in addition as process proceedings in actions for sums above 50 *l.*

Sect. 3. *Other Brieves.*

Such as of terce, furiosity, perambulation and division, to be charged the same as general services, with the additional fees for written procedure, proofs and attendances, as in competitions under general services.

Note.—Every sheet of two pages shall contain 300 words; but if the whole or entire writing does not extend to 300 words, the fee of a sheet is notwithstanding to be chargeable for such writing; and if after finding the number of sheets which any writing shall comprise calculated at the above rate, any number of words less than 300 shall remain, such fewer words shall be charged as a sheet.

Appendix, (K).

TABLE of Fees in Civil Business for Sheriff Officers in *Scotland*.

Citations.

For executing a summons, or charging on a decree or registered protest, or using arrestment, or serving a petition or complaint, minute, interlocutor or warrant, or intimation, or citing for examination, for each of these several acts, and returning execution, the following fees will be allowed for officer and witnesses:—

	£.	s.	d.
When the demand does not exceed 8 *l.*	–	1	6
Above 8 *l.* and not exceeding 50 *l.*	–	2	–
Above 50 *l.*	–	2	6
For executing against more than one person on the same warrant, when a separate execution not necessary, each copy after the first, officer and witnesses	–	1	–
For travelling each mile, after the first, from the court-house or the residence of the officer employed in the execution of any of the above duties, the distance travelled in returning, after execution of the duty, not to be reckoned; officer and witnesses	–	1	2
For citing a witness within a mile of the court-house or residence of the officer employed; officer and witnesses, when the demand does not exceed 8 *l.*	–	1	–
Above 8 *l.*	–	1	6
For every other witness cited within the same distance, when a separate execution is not necessary; officer and witnesses	–	1	–
For travelling each mile, after the first, either from the court-house or officer's place of residence, when citing witnesses; officer and witnesses	–	1	–
The above fees to include short copies of citation and returning executions.			
For attending the proof or examination of parties when required, for each hour	–	1	–

Brieves.

For publishing a brieve of service; officer and witnesses	–	2	6
Attending at the service, first hour	–	2	–
For every other hour	–	1	–

Poindings.

When the appraised value does not exceed 8 *l.*, and the fees are not limited by the stat. 6 Geo. 4, c. 24, or by any other statute:—

To the officer for collecting his party, framing schedule, filling up the same and completing the poinding in legal form, for himself and party	–	6	–
Extending the execution of poinding, per sheet	–	1	–
Making catalogue of pointed effects, per sheet, and granting certificate for the excise	–	1	–
When the appraised value is above 8 *l.* and does not exceed 12 *l.*; officer and party	–	7	6
Extending execution, per sheet	–	1	–
Making catalogue, per sheet, and granting certificate for the excise	–	1	–
When the appraised value is above 12 *l.* and does not exceed 25 *l.*; officer and party	–	12	6
Extending execution, per sheet	–	1	–
Making catalogue, per sheet, and granting certificate for the excise	–	1	6
When the appraised value exceeds 25 *l.* and does not exceed 50 *l.*; officer and party	–	15	–
Extending execution, per sheet	–	1	–
Making catalogue, per sheet, and granting certificate for the excise	–	1	6
When the appraised value exceeds 50 *l.*; officer and party	1	1	–
Extending execution, per sheet	–	1	–
Making catalogue, per sheet, and granting certificate for the excise	–	1	6
If the officer and party is necessarily employed more than two hours in executing poindings, or in travelling for that purpose, to be allowed, in addition to the above rates, for each hour after the first two; officer and party	–	2	6
But under this last charge, the officer, for himself and party, not to have in one day more than	–	15	–

Although the appraised value should exceed the amount of the debt, the latter is to be the rule of the officer's charge; and these charges are to be in full of all incidents and all other expenses, excepting stamps.

Sequestrations.

	£.	s.	d.
Taking inventory of sequestrated effects, when the rent to be secured does not exceed 12 *l.*; officer and witnesses	–	5	–
When the rent is above 12 *l.* and does not exceed 25 *l.*; officer and witnesses	–	7	6
When the rent is above 25 *l.* and does not exceed 50 *l.*; officer and witnesses	–	10	
When the rent is above 50 *l.*; officer and witnesses	–	12	6
Writing out inventory and schedule, per sheet of each, in any of the above cases	–	1	
If the officer and witnesses are necessarily employed more than two hours in taking the inventory or travelling for that purpose, to be allowed, in addition to the above fees, for each hour after the first two; officer and witnesses	–	1	6
But under this last charge for the hours after the first two, the officer not to have in one day for himself and witnesses more than	–	10	–
For serving petition of sequestration, when the inventory of sequestrated effects is taken by the officer; officer and witnesses	–	1	6

Ejections.

The same fees to be allowed as in sequestrations.

Sales.

In cases of sale of pounded or sequestrated effects, an officer conducting such sale by executing the warrant and collecting the proceeds, will be held liable for the amount of the roup roll, and will be allowed for his trouble and risk, including auctioneer's fees, as follows:—

When the amount of the roup roll is 8 *l.* or under, he will be allowed 7 *s.* 6 *d.*

When the amount of the roup roll is above 8 *l.* and does not exceed 100 *l.*, he will be allowed at the rate of five per cent.

When the amount of the roup roll exceeds 100 *l.* but does not exceed 1,000 *l.*, he will be allowed the above rate for the first 100 *l.*, and for every additional 100 *l.*, or part of 100 *l.*, three per cent.; and when the amount exceeds 1,000 *l.*, he will be allowed the above rates for the first 1,000 *l.*, and two per cent. for every additional 100 *l.*, or part of 100 *l.*

The above poundage to cover all charges for trouble in relation to the sale, and for collecting the proceeds, including drawing advertisements and articles of roup; but the officer will be allowed all his necessary disbursements or expenses, such as advertising, paying crier, travelling charges, &c. He will also, when the proceeds are above 20 *l.*, be allowed for an assistant clerk 7 *s.* 6 *d.*

Warrants and Examinations.

	£.	s.	d.
Executing warrants to apprehend and bringing for examination; officer and one assistant, for the first hour	–	5	–
Every other hour	–	1	6
If more than one assistant be required, the officer shall be allowed for each additional assistant, for the first hour	–	1	6
Every other hour	–	–	6
But a charge for a day of 24 hours not to exceed, for officer	–	15	–
For each assistant	–	6	–
For executing a caption for the return of a process	–	2	6

If the procurator who holds the process resides more than a mile distant from the clerk's office, the officer and his assistant to be paid at the same rate as when executing warrants to apprehend.

Bar Fees.

	£.	s.	d.
To the bar officer at calling each new cause	–	–	2
For each enrolment	–	–	1

Fees payable in Exchequer.

	£.	s.	d.
To the schoolmaster, sheriff officer, constable or other person employed in taking up lists of jurors under the stat. 6 Geo. 4, c. 22, for each day of ten hours he is actually employed in this duty	–	7	6

Officers employed in summoning the jury and witnesses for the annual fiars; for serving precepts respecting the election of a Member of Parliament; precepts on account of the Crown; proclamations for general fasts or thanksgivings, or other the like business, to be allowed for the first mile 1 *s.*, and every mile after the first, 4 *d.*; but not exceeding 7 *s.* 6 *d.* for each day, or 20 miles travelled. These allowances to be in full of all travelling expenses except ferries; but when the officer has to cross ferries, he will be allowed the necessary freight of the ferry, and to charge the breadth of the ferry and one-half more.

Jury Court Proceedings.

Summoning jurors to the jury court, or countermanding their attendance, or re-warning them to attend:

	£.	s.	d.
For each copy citation	–	–	6
For each juryman countermanded or re-warned	–	–	4

These allowances to be in full for summoning, countermanding or re-warning all jurymen residing within a mile of the residence of the officer employed.

Travelling every mile, after the first, in the execution of these duties, at the rate of 7 *s.* 6 *d.* for each day, or 20 miles travelled.

If the same jury be summoned to the same day for the trial of different cases, the allowance for travelling to be apportioned equally amongst the different cases.

These allowances to be in full of all travelling expenses, except ferries; and also to be the rule of payment for officers in summoning juries and witnesses in cases for assessing damages or valuing property, or other the like business.

To the officer for attending in court to verify execution:—	£.	*s.*	*d.*
If resident where the trial takes place - - - - - - - - -	–	2	6
If he comes from a distance, for each day of 24 hours he is occupied, including coming and returning - - - - - - - - - -	–	7	6
Besides his actual expenses.			

Note 1.—When the officer has to cross ferries, he will be allowed the necessary freight of the ferry, and to charge the breadth of the ferry and one-half more.

Note 2.—No charge to be made by an officer for anything done in causes on the poor's roll, except for actual outlay, unless expenses shall be recovered from the opposite party.

Note 3.—The sheet of writings to be computed at 300 words, when not otherwise specified; but if the writing does not contain 300 words, to be charged as one sheet; and if, after finding the number of sheets which any such writing shall comprise, calculated at the rate aforesaid, any number of words less than 300 words shall remain, such fewer words will be charged as a sheet.

Supplementary Report of the Commissioners appointed by the Court of Session for preparing Tables of Fees in Civil Business in the Sheriff Courts of *Scotland.*

Minute of a Meeting of the Committee of Judges for considering the Tables of Fees of the Inferior Courts; held within the Lord Justice Clerk's Chambers, on Thursday, 31st December 1829.

Present,—The Lord Justice Clerk, Lord Balgray, Lord Meadowbank, Lord Medwyn, also the Lord Advocate.

"The committee appointed by the court for the purpose of taking into consideration the tables of fees of the inferior courts, observing that the report of the sheriffs nominated by the court proceeds upon the principle of securing, as nearly as possible, to the different sheriff clerks the same amount of emolument as they enjoy at present, have to request that, in order to enable the committee to report satisfactorily to the court, the sheriffs will re-consider their report, and state, without reference to the present actual amount of the emoluments of the sheriff clerks, what would be a reasonable table of fees for the duties of the office of sheriff clerk.

(signed) *D. Boyle*, Convener."

In obedience to the above remit from your Lordships, the reporters have met and re-considered their former report, and also a memorial presented to your Lordships by the sheriff clerks of Scotland; and they now report that, in so far as they have obtained, or are likely to obtain, any data on which to proceed, the table of fees annexed to their former report, Appendix (B.), is in their opinion a reasonable table of fees for the duties of the office of sheriff clerk.

In fixing a table of fees for the sheriff clerks, the reporters have proceeded on the principle that the fees and emoluments of the office of sheriff clerk should be such as will induce an able and respectable man of business to undertake the duty, and will afford a proper remuneration for his own trouble, after paying the necessary assistant clerks and office expenses. The clerk ought also to be a responsible person, because valuable documents must be frequently entrusted to his keeping, and other parts of his duty, such as accepting of cautioners, must be attended with risk; and it is a general rule that, in all such offices, the remuneration ought to bear some proportion to the responsibility and risk.

Third Report by the Commissioners on Courts of Justice in Scotland, pp. 30, 31, 32 and 33.

The only data before the reporters, showing the gross income or emoluments of the sheriff clerks, is the state made up in 1817, by the commissioners of 1815, exhibiting the yearly aggregate amount of fees and emoluments received by the sheriff clerks, and the deductions charged thereon, as contained in their several returns, distinguishing the deductions which are considered to be applicable to future incumbents.

The reporters have considered that state, and are of opinion, that although the sums stated by the commissioners of 1815, in the last column of the state, as the average net income of future incumbents, according to the present rate of charges in the different counties, after making the deductions allowed in the fourth column by the commissioners themselves, may appear high in the county of Edinburgh, and in two or three of the other counties, yet that, in the great proportion of the counties, the sum in the last column of the state is not too high for one discharging the duties of sheriff clerk in person, while in some of the counties it is perhaps below what would afford a proper remuneration for the duty performed. In some of those returns also, where the clerks appear to have high incomes,

those

those incomes, as stated in the returns to the commissioners of 1815, were increased by fees levied in opposition to the provisions of the Act of Sederunt, 1748: but the reporters have, as stated in their former report, thrown out of their consideration all fees levied in opposition to the Act of Sederunt; and therefore the table proposed by the reporters will effect a considerable reduction on incomes which have been increased by those unauthorized fees, and will not, it is believed, in any case augment the incomes of the clerks exhibited in the last column of the state above alluded to.

If, however, the plan recommended by the commissioners of 1815, of establishing an uniform table of fees for the different counties in Scotland, be followed out, it must necessarily happen, that a table which will suit the great proportion of counties will afford a high remuneration in some of the larger counties, and a low remuneration in some of the smaller ones; for the income of each sheriff clerk must depend on the extent of judicial business before the sheriff court of that county, the number of deeds and other writs recorded, and the emolument derived by him in consequence of the abolition of the inferior commissariats, and the introduction of the Sheriff's Small Debt Court. The income of the sheriff clerks must therefore be different in different counties, and may be so even in the same county at different times, according to the business in the ordinary and in the Sheriff's Small Debt Court.

The sheriff clerks, in their memorial, complain that the reporters have proposed a table of fees, by which of necessity there must be a most material diminution of the amount of the fees of which the clerks have been in the actual and undisturbed enjoyment. The reporters have considered all the statements and arguments of the sheriff clerks on this head, and still remain of opinion, that (although there may be a considerable reduction on the income of some of the clerks, in consequence of their having charged fees in opposition to the regulations of the Act of Sederunt, 1748,) there will not be any material deduction of any of their usage fees, except those which were in direct opposition to that Act of Sederunt. Memorial, p. 3.

In re-considering their former report, the reporters have had in view that the sheriff clerks are now in one respect in a more favourable situation than they were formerly; because those appointed since August 1814 have received their commissions without any payment to the keeper of the signet, whereas most of the clerks appointed previously to that date, paid to the keeper of the signet a sum for their commissions.

On account of some of the clerks having thus paid a sum for their offices, the statute 6 Geo. 4, c. 23, expressly provides that clerks holding their offices at the time of the passing of the statute should be entitled to retain the fees and emoluments to which they were then legally entitled, instead of being bound to accept the fees to be established under the statute. The sheriff clerks, in their memorial, complain that this provision will be insufficient to secure them against loss; and, in support of their complaint, they state, "that the Act of Sederunt, 12th November 1825, regulating the practice in the sheriff courts, has so much abridged the form of proceedings, and so diminished the length of the pleadings, that it would be altogether impossible for any of the clerks to draw the same full fees in respect of extracts which they would have drawn if the alterations had not taken place." Clerks' Memorial, p. 20.

The clerks appear to the reporters to be perhaps carrying their argument on this point too far; for any person holding a public office is not in general entitled to complain of the proper regulation of that office, although his emoluments may thereby be affected. But the statute in question has sanctioned the claim of the clerks to retain their present fees; and therefore if the fees now to be established are too much diminished, this statute or any Act of Sederunt founded on it may not for a long time be carried into effect in many counties, in consequence of the clerks appointed previously to the statute taking the option of retaining their former fees, instead of accepting the table now to be established.

The reporters have also had under their consideration the sixth section of the statute, which enacts, "that every person who has been appointed since the 1st day of August 1814, or who shall hereafter be appointed a clerk in the said sheriff or stewart courts, shall discharge the duties of the said office personally." This provision of the statute in a great degree counterbalances the effect of the clerks appointed since August 1814 having received their commissions without any payment to the keeper of the signet. Previously to August 1814, the office of sheriff clerk might be (and in different instances was) held by persons practising as advocates or writers to the signet, or holding other offices out of the county: instances of this are to be found in the counties of Aberdeen, Forfar and Lanark. All clerks, however, appointed subsequently to August 1814, are bound to discharge the duties of their office in person, and are thus prevented from practising as advocates or writers to the signet, or holding any other offices out of the county, as they might have done formerly

The reporters have, in their former report, stated the reasons why they did not require any other returns of the incomes of the sheriff clerks than those which had been obtained by the commissioners of 1815. The reporters in particular stated that the clerks are not at present enjoined to keep accurate books, showing the amount of their emoluments, and the produce of the different fees constituting those emoluments. Former Report, pp. 13, 14 and 15.

In order, however, that your Lordships might have proper data for afterwards correcting any excess of the fees now to be established on the one hand, or any deficiency of those fees on the other hand, the reporters suggested the expediency of your Lordships ordering and enjoining that each sheriff clerk should enter in a book, to be kept for that purpose, an accurate account of the several fees received by him under the new table, (these fees and emoluments being distinguished under separate heads) and of the annual current expenses of his office. The clerks object to this recommendation. They state, that Clerks' Memorial, p. 17.

that even supposing it practicable to keep such a book, it would impose an immense deal of trouble on the clerks, without serving any adequate purpose; and they also allege that it would be extremely difficult, if not altogether impossible, to keep the proposed book with the requisite accuracy and precision. The reporters have paid every attention to those objections on the part of the sheriff clerks, but rather suspect that their meaning and intention in the proposed measure have been misunderstood by the clerks. Almost every sheriff clerk must have a day-book kept by his assistants, stating the different fees received, and for what they were paid, thus: Libel at the instance of *A.* Dues of oaths in case of *B.* Arrestment in case of *C.* Extract or composition in case of *D.* Warrant of sequestration in case of *E.* Answers in case of *F.* Condescendence in case of *G.* Recording deed in case of *H.* Horning or inhibition in case of *I.* Tutorial or curatorial inventory in case of *J.*, &c. &c. The fees of borrowings may be taken from the receipt-books on each separate day; those of enrolments can be made up from the roll; and the fees paid in court (which it may be difficult to distinguish) may be entered under a separate head on each day.

A day-book in the mode now proposed (or two or more day-books, if the clerk is employing two or more assistants for collecting his fees,) can be kept in each sheriff clerk's office without much trouble; and the reporters would hold it sufficient if the sum total of the different fees entered in this day-book were once every month entered in an abstract, under separate branches or heads, as in the Schedule, No. 1, hereto annexed.

Third Report, Appendix, p. 134.

A branched table of this kind will be found by your Lordships in the answer by Mr. Paton, the sheriff clerk of Perthshire, to the commissioners of 1815; and that the sheriff clerks can easily keep an abstract, with the amount of the different fees, stated in the form of the Schedule hereto annexed, is evident from the returns made by most of them to the commissioners of 1815; the reporters, in particular, refer your Lordships to the returns of the sheriff clerks of the counties of Edinburgh, Aberdeen, Fife, Forfar, Kincardine, Kirkcudbright and Linlithgow.

The reporters would hold it sufficient if, under each branch in the abstract, the whole amount received from that branch in each month were stated in one slump sum, as the particulars could be easily ascertained from the day-books; and the reporters would be satisfied if the books were patent to the sheriff or his substitute, with power to either of them to call in such assistance as might be deemed necessary to examine the books. The sheriff could then examine the books as often as appeared to him necessary, and the accounts in the books might be closed on the 31st of December annually. Within three months thereafter, the sheriff clerk should make oath before the sheriff to the verity of the accounts entered in the books, and to two copies of the abstract, one of which should be delivered to the sheriff, and the other transmitted by the clerk to the senior principal clerk of session.

The reporters trust they have thus modified or explained their suggestions as to the keeping of accurate books, so that the keeping of such books will not occasion any unnecessary trouble to the sheriff clerks; but the reporters deem it necessary that the books should be kept in such a manner as to show the total amount of the fees under different branches, in order that, if there be any future complaint with regard to the deficiency or the excess of those fees, there may be sufficient data for lowering any fee which may appear to be too burdensome to the public, or raising any other which could be easily increased.

The reporters do not consider it necessary to take notice of any other of the observations or arguments in the clerks' memorial, and will only further state their readiness to afford your Lordships any farther explanation you may require upon this subject.

The reporters think it right also to remind your Lordships, that, since their former report was lodged with your Lordships, an Act of Parliament, 10 Geo. 4, c. 55, has been passed, raising the amount of the sum which can be pursued for in the Sheriff's Small Debt Court from 8 *l.* to 100 *l.* Scots (8 *l.* 6 *s.* 8 *d.*); and by the 23d section declaring it lawful for the sheriff, in all causes brought into the ordinary Sheriff Court for sums not exceeding 100 *l.* Scots, exclusive of expenses and fees of extract, to allow no other or higher fees than those established by that statute for the Sheriff's Small Debt Court.

The reporters therefore suggest, first, that the pages marked in this Appendix, Nos. 2 and 3, should be substituted for the 22d and 25th pages of the Appendix annexed to their former Report; secondly, that the stat. 10 Geo. 4, c. 55, should be held referred to in the 45th page of the Appendix to the former Report, instead of the stat. 6 Geo. 4, c. 24; and, thirdly, that the words, "the sum which may be competently pursued for in the Sheriff's Small Debt Court," should be substituted "for the sum of 8 *l.*," in the 5th, 7th, 23d, 26th, 27th, 28th, 29th, 30th, 31st, 32d, 36th, 38th, 39th, 40th, 44th, 45th, 46th and 48th pages of the former Appendix.

The reporters further beg leave to substitute Appendix No. 4, as the form of extract in a decreet of removal, instead of the Appendix (E.), in the 17th and 18th pages of their former Appendix.

The reporters have also to request that the words "or any citation to a juror, or witness in a criminal trial," which are to be found in the 12th and 13th lines of the 35th page of the former Report, should be deleted, as the provisions of stat. 9 Geo. 4, c. 29, s. 6, apply only to copies of a criminal libel served on persons accused.

15 January 1830. *Ad. Duff*, Convener.

MONTHS.	Fees of Original Summonses or Petitions, including Sequestrations, as also on certifying Libels, and on Precepts of Arrestments or loosing thereof.	Fees of Defences or Answers to Original Petitions, or of other First Paper for a Party compearing.	Fees of all Papers after Defences or Answers to original Petitions, and Appeals to Sheriff Depute, or Borrowings, Enrolments, Captions, receiving Productions or other Fees on litigated Cases, not specified in any other Column.	Fees on Acts and Commissions, and Extracts thereof, and on Diligence against Witnesses, Dues of Oaths and Declarations, and for Writing thereof when acting as Clerk.	Fees as Commissioner on Proofs.	Fees for taking Inventory in Sequestrations, Fees of Warrants of Sale, and on Sales.	Fees on Consignation.	Fees for Auditing Accounts of Expenses.	Fees of Extracts of Decreets in absence and *in foro*, and of Protestations, and recording thereof.	Fees on Tutorial and Curatorial Inventories.	Fees on all Services and on Infeftments.	Fees on recording Deeds, Probative Writs, Hornings, &c., Protests, Accounts of Improvements on Entailed Estates, and for inspection and searching the above Records, and Extracts therefrom.	Fees on Bankrupt Examinations.	Fees of Precognitions.	All other Fees or Allowances on Public Business, except Precognitions.	Fees on Bonds of Caution in Civil and Criminal Causes, Caveats, Transmission of Processes, in consequence of a Warrant, and other Fees not included in any other Columns.	Fees under the Small Debt Act.	Total Amount of Fees in each Month.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
January -																		
February -																		
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September																		
October -																		
November																		
December																		

Appendix, No. 2.

TABLE of Fees exigible in Civil Business for Practitioners in the Courts of the Sheriffs and Stewarts of *Scotland.*

Chap. 1. Ordinary Actions.

Sect. 1. *Libels.*

1. In causes where the demand does not exceed the sum which may be competently pursued for in the Sheriff's Small Debt Court, no fees shall be allowed to the procurator (the fees to the clerk and officer as fixed by the Statute 10 Geo. 4, c. 55, or by any other statute, being the only fees to be allowed), unless the sheriff see cause to the contrary, in terms of section 23d of that statute, in which case there will be allowed,

In causes where the demand does not exceed 5*l.*:	£.	s.	d.
For drawing the libel, first sheet	–	2	–
Every other	–	1	–
2. In causes where the demand is above 5*l.*, and not exceeding the sum which may be competently pursued for in the Sheriff's Small Debt Court, there will be allowed for drawing the libel, first sheet	–	2	–
Every other	–	1	6
Above the sum that may be competently pursued for in the Sheriff's Small Debt Court, and not exceeding 25*l.*, first sheet	–	5	–
Every other	–	3	–

Appendix, No. 3.

Sect. 3. *Subsequent Papers, exclusive of Condescendences and Answers.*

In causes not exceeding the sum which may be competently pursued for in the Sheriff's Small Debt Court, when higher fees are allowed than those authorized by 10 Geo. 4, c. 55, or by any other statute.

In causes where the demand does not exceed 5*l.*:	£.	s.	d.
Drawing first sheet	–	2	–
Every other	–	1	–
Above 5*l.* and not exceeding the sum which may be competently pursued for in the Sheriff's Small Debt Court:			
First sheet	–	3	–
Every other	–	1	6
Above the sum which may be competently pursued for in the Sheriff's Small Debt Court, and not exceeding 25*l.*:			
First sheet	–	4	–
Second, third, fourth and fifth, each	–	3	–
Every other	–	2	–
Above 25*l.* and not exceeding 50*l.*:			
First sheet	–	5	–
Second, third, fourth and fifth, each	–	3	–
Every other	–	2	–
Above 50*l.*:			
First sheet	–	6	–
Second, third, fourth and fifth, each	–	4	–
Every other	–	3	–

Sect. 4. *Condescendences and Answers.*

In causes not exceeding the sum which may be competently pursued for in the Sheriff's Small Debt Court, when higher fees are allowed than those authorized by 10 Geo. 4, c. 55, or by any other statute.

In causes not exceeding 5*l.*:	£.	s.	d.
Drawing first sheet	–	3	–
Every other	–	2	0

Above

	£.	s.	d.
Above 5 *l.* and not exceeding the sum which may be competently pursued for in the Sheriff's Small Debt Court:			
First sheet - - - - - - - - - - - - -	–	5	–
Every other - - - - - - - - - - - - -	–	2	–
Above the sum that may be competently pursued for in the Sheriff's Small Debt Court, and not exceeding 25 *l.*:			
First sheet - - - - - - - - - - - - -	–	7	–
Every other - - - - - - - - - - - - -	–	3	–
Above 25 *l.* and not exceeding 50 *l.*:			
First sheet - - - - - - - - - - - - -	–	8	–
Every other - - - - - - - - - - - - -	–	3	–

Appendix, No. 4.

Extract Decreet of Removal.

At the day of one thousand eight hundred and years. Sitting in judgment sheriff of the county of in an action of removing before the Sheriff Court of said county, at the instance of against the sheriff decerned and ordained, and hereby decerns and ordains the said defender to flit and remove himself, his family, servants, sub-tenants, cottars, and dependants, cattle, goods and gear, [or, as in the conclusions of the libel] furth and from [take the description of the subjects from the libel] and that at and against the term of [from libel or decerniture], and then to leave the same void and redd, to the end that the pursuer, or others in his name, may then enter thereto and peaceably possess and enjoy the same: And ordains the officers of said sheriffdom to charge the said defender to flit and remove himself, family and others foresaid, furth and from the foresaid and that against the said term of , and to leave the same void and redd, to the end that the pursuer, or others in his name, may then enter thereto and peaceably possess and enjoy the same, and that at the said term of if the charge to remove be given forty-eight hours before that term, or within forty-eight hours after the charge, in case the same is not given forty-eight hours before that term, under the pain of ejection; wherein if the defender fail, that the said officers eject, remove and put furth the said defender, his family, and others foresaid, furth and from the foresaid and pertinents possessed by him, and keep, hold, and detain them furth thereof, and enter and possess the pursuer or others in his name therein, and maintain, uphold, and defend them in the peaceable possession thereof, and to cause inventory the hail goods and gear so to be ejected; and if needful, to make gates and doors, and other lockfast places open and patent, and use His Majesty's keys for that effect, and that in terms of the Act of Sederunt libelled, and laws and daily practice of Scotland used and observed in the like cases in all points.—Extracted by me, sheriff clerk (or sheriff clerk depute) of the county of .

If expenses are decerned for, decree for expenses and warrant to arrest and poind, as in Appendix (C.), will fall to be added.

— No. 2. —

RETURNS, by the SHERIFF CLERKS of *Scotland*, of the AMOUNT of FEES received by them for Five Years previous to Whitsunday 1834; referred to in the Report of the Committee of Judges of the Court of Session on the Fees of Sheriff Clerks.

REQUISITION by the Royal Commission for the Improvement of the Law, for Returns from the Sheriff Clerks of *Scotland*.

1. Return of the Total Amount of the Fees, Charges and Emoluments of every description levied or leviable by you as Sheriff Clerk of for each of the Five Years preceding Whitsunday 1834.

2. To state the Amount of all Fees levied or leviable by you under the Small Debt Act during each of the said Five Years.

3. To state the Amount of the Fees levied or leviable by you upon all Precognitions during each of the said Five Years.

4. To state the Amount of all Fees levied or leviable by you upon all Proceedings under the Bankrupt Statute during each of the said Five Years.

5. To state separately all the Fees, Charges and Emoluments levied by you, and not comprehended under the three last Heads.

6. To specify the Authority under which all and each of the said Fees and Charges are levied or leviable.

7. To state the Amount of the Charges and Expenses attending the Execution of the Duty of Sheriff Clerk during each of the said Five Years, distinguishing the same into proper Heads or Classes; and, generally, to state every Charge and Expense of every description, forming a deduction from the whole of the Fees, Charges and Emoluments as above.

8. To state the Date of your Appointment as Sheriff Clerk, and the Sum, if any, paid for the office.

9. To state how many Deputes, Substitutes and Assistants are employed in the Office of Sheriff Clerk, and what Fees and Emoluments are paid to them; also the source from which the same are payable, and the Amount paid to each, and whether such Deputes, Substitutes and Assistants are employed, either by the Sheriff Clerk or by others, in any other way than in the Execution of the Duties of the office of Sheriff Clerk.

10. To state the Duties performed and the Attendance given by you; the Average Number of Days or Weeks during which the present Sheriff Clerk has been Resident at the Seat of the Sheriff Court during each of the said Five Years.

11. To specify any Office, Calling or Employment other than the Sheriff Clerk's Duty, exercised by the Sheriff Clerk, in the same or any other Place, whether within or beyond the County.

September 1834.

No. 1.—RETURN by the SHERIFF CLERK of *Aberdeenshire.*

—.	Total Amount of Fees levied as Sheriff Clerk.	Amount of Fees levied under Small Debt Act.	Amount of Fees levied upon Precognitions.	Amount of Fees levied under Bankrupt Statute.	Amount of other Fees levied.	Amount of Annual Expense of Sheriff Clerk's Office.	Date of Appointment as Sheriff Clerk.	Sum paid for Office.	Attendance given by Sheriff Clerk.	Office or Employment other than Sheriff Clerk.	Residence of Sheriff Clerk.
	Under old Table of Fees, 1748.										
	£. s. d.	£. s. d.	£. s. d.			£. s. d.					
1830 - 1831 -	1,091 8 9	203 9 4	86 2 –	nil - -	nil - -	413 18 5	1784	Upwards of 2,000*l.*	The deputes clerks and assistants give daily attendance, from eight in the morning till eight at night.	The sheriff-clerk of Aberdeenshire being a practising counsel at the Edinburgh bar, is resident there, and always acted by deputy.	Answered in former column.
1832 -	1,134 19 –	240 10 –	49 19 –	ditto - -	ditto - -	420 5 –					
1833 -	1,132 18 6	260 15 –	97 8 6	ditto - -	ditto - -	431 10 –					
1834 -	1,105 15 6	284 12 –	74 9 6	ditto - -	ditto - -	425 12 –					
						Besides interest of the purchase-money of the office.					

—	Clerks employed in Sheriff Clerk's Office.	Fees paid to each.
Number of deputes - - - - -	2	100 *l.* each.
Ditto of substitutes - - - - -	2	30 *l.* each.
Ditto of Assistants - - - - -	4	- - writing fees from 15 *l.* to 25 *l.* each.

Besides interest on sunk money, and other books and stationery, coal, candle, and other incidental expenses.

(signed) *F. Gordon.*

(signed) *Fras. Gordon*, S. C. D. for Aberdeenshire, under old table of fees.

Aberdeen, 10 Nov. 1834.

Fees for 1830 formerly reported.

No. 2.—RETURN by the Sheriff Clerk of *Argyleshire.*

State—Returns from the Sheriff Clerk's Office in Argyleshire, from 15 May 1829 to 15 May 1830.

	£.	s.	d.	£.	s.	d.
No. 1.—To gross returns	422	3	2			
Deduct expense of management	136	1	7			
£.	286	1	7			
Add sums leviable, lost by indulgence, supposed	25	–	–			
				311	1	7
No. 2.—Returns from 15th May 1830 to 15th May 1831:						
To gross returns	573	12	–			
Deduct expenses	163	13	8			
£.	409	18	4			
Supposed loss on collection, as above	25	–	–			
				434	18	4
No. 3.—Returns from 15th May 1831 to 15th May 1832:						
To gross returns	444	–	4			
Deduct expenses	149	5	7			
£.	294	14	9			
Supposed loss on collection, as above	25	–	–			
				319	14	9
No. 4.—Returns from 15th May 1832 to 15th May 1833:						
To gross returns	529	19	5			
Deduct expenses	147	11	4			
£.	382	8	1			
Supposed loss on collection, as above	25	–	–			
				407	8	1
No. 5.—Returns from 15th May 1833 to 15th May 1834:						
To gross returns	411	2	8			
Deduct expenses	136	9	6			
£.	274	13	2			
Supposed loss on collection	25	–	–			
				299	13	2

Inverary, 10 December 1834.

(signed) *John Campbell,*
Sheriff Clerk.

No. 3.—RETURN by the Sheriff Clerk of *Ayrshire*.

For the Year ending	Total Amount of Fees levied as Sheriff Clerk.	Amount of Fees levied under Small Debt Act.	Amount of Fees levied upon Precognitions, and other Criminal Business.	Amount of Fees levied under Bankrupt Statute.	Amount of other Fees levied.	Total Amount of Charges and Expenses attending the Execution of the duty of Sheriff Clerk.	Allowance to Depute and Salaries to Clerks.	Stationery, Complaints, Record Books, &c.	Office Rent.	Coals, Gas, Candles, necessary Expenses, and Repairs.	Postages, Carriages, and petty Disbursements.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Whitsunday 1830 - - -	1,155 17 –½	- - -	48 2 –	- - -	- - -	417 9 1	323 15 10	56 12 3½	20 – –	16 13 3	– 7 8½
Whitsunday 1831 - - -	*958 3 1	300 5 9	*121 6 –	2 12 6	533 18 10	374 17 1½	294 18 10	47 2 7	20 – –	9 18 9½	2 16 11
Whitsunday 1832 - - -	1,078 4 8½	301 15 2	114 4 3	4 4 –	658 1 3½	416 11 8	347 5 –	36 15 3	20 – –	10 19 6	1 11 11
Whitsunday 1833 - - -	1,104 3 4	195 15 1	102 4 3½	2 2 –	804 1 11½	420 5 8	330 13 10	42 5 7	20 – –	26 5 3	1 1 –
Whitsunday 1834 - - -	1,029 19 5½	259 6 1	99 13 –	none -	671 – 4½	390 – 2	327 5 7	21 7 1	20 – –	19 16 8½	1 10 9½

* Difference betwixt this Return and the one made to Court of Session in 1831, arises thus: in that Return, the amount of the Exchequer Account was set down at 75 *l.* as the sum likely to be received, but after being audited, 89 *l.* 1 *s.* 6 *d.* was the sum allowed.

Observations on the prefixed Return.

The sheriff clerk of Ayrshire begs to lay before the Law Commission the return ordered by them, of the total amount of fees, charges and emoluments of every description levied or leviable by him as sheriff clerk, for each of the five years preceding Whitsunday 1834; but he is unable to state what were the amount of the fees levied under the Small Debt Act, and what under the Bankrupt Statute, for the year ending Whitsunday 1830, as the fees for each distinct piece of business for that year were not separately entered, but only the gross amount.

The fees for precognitions, and other criminal business, are levied in virtue of the Exchequer regulations of 1812. The fees for small debt claims, &c., and bankrupt examinations, are levied under authority of the respective statutes; and the remainder of the fees under the Act of Sederunt, 1748.

The sheriff clerk received his commission on 19th May 1821, and by it he is taken bound to pay annually out of the casualties, fees and profits of his office, to Andrew Blane, late sheriff clerk, "during all the days of his life, a sum equal to two-thirds of such casualties, fees and profits, in consideration of his advanced age, and of his being no longer able to discharge the duties of that office." Mr. Blane is still alive, and now in his ninetieth year. In virtue of the powers contained in the commission, he appointed Gilbert Macnab, a practitioner before the sheriff court, to be his depute, who still holds the situation, and whose salary for the last five years has been 164 *l.* It was found necessary to appoint a substitute to act when the depute was absent; but the gentleman who officiated in this capacity, up to his death, did so gratuitously. The appointment since then has been renewed in the person of one of the clerks in the office, who merely acts in absence of the principal and his depute, without receiving any increase of salary on that account. Neither are employed in any other way than in the execution of the duties of the office of sheriff clerk.

The sheriff clerk has generally resided six months of the year at the seat of the sheriff court, (at least in the immediate vicinity,) during each of the five years on which he is called on to report. He cannot specifically state all the duties performed, and attendance given by him, further than that he passed all the Crown infeftments, and did any other official act which it was necessary for him to do.

Ayr, 5 November 1834.

(signed) *A. Hunter*, Sheriff Clerk.

No. 4.—RETURN by the Sheriff Clerk of *Banffshire*.

—	Total Amount of Fees levied as Sheriff Clerk.	Amount of Fees levied under Small Debt Act.	Amount of Fees levied upon Precognitions.	Amount of Fees levied under Bankrupt Statute.	Amount of other Fees levied.	Amount of Annual Expense of Sheriff Clerk's Office.	Date of Appointment as Sheriff Clerk.	Sum paid for Office.	Attendance given by Sheriff Clerk.	Office or Employment other than Sheriff Clerk.	Residence of Sheriff Clerk.
	£. s. d.	£. s. d.	£. s. d.								
1830 -	395 4 1½	97 8 –	9 14 1	Very trifling, and, on an average, do not exceed 15*s.* a year for the whole of the years required.	None levied but what are comprehended in the first column.	150 *l.* per ann., as under.	8 January 1805	£. 1,400, say one thousand four hundred pounds sterling.	Constant attendance for the whole five years.	Keeper of the register of seisins, clerk of the peace, joint commissioner of supply clerk, and freeholders' clerk till the Reform Act of 1832.	Burgh of Banff.
1831 -	505 9 10½	142 1 2	45 – –								
1832 -	634 11 9½	199 16 1	34 7 6								
1833 -	605 14 11½	160 – 3	43 19 9½								
1834 -	492 7 5½	121 5 11	45 – –								

—	Clerks employed in Sheriff Clerk's Office.	Fees paid to each.
Number of deputes - - - - -	1	Amount paid to depute and assistant, and expenses of the office are, as nearly as I can possibly estimate, 150 *l.* per annum.
Ditto of substitutes - - - - -	none	
Ditto of assistants - - - - -	1	

Banff, 9 December 1834.

(signed) *Pat. Rose*, Sheriff Clerk.

—	Total Amount of Fees levied as Sheriff Clerk.	Amount of Fees levied under Small Debt Act.	Amount of Fees levied upon Precognitions.	Amount of Fees levied under Bankrupt Statute.	Amount of other Fees levied.	Amount of Annual Expense of Sheriff Clerk's Office.	Date of appointment as Sheriff Clerk.	Sum paid for Office.	Attendance given by Sheriff Clerk.	Office or Employment other than Sheriff Clerk.	Residence of Sheriff Clerk.
	£. s. d.	£. s. d.	£. s. d.		£. s. d.	£. s. d.		£.			
1830 -	254 12 6	18 6 4	9 3 6	- -	227 2 8	36 10 -	13 July 1787	1,050	The sheriff clerk cannot specify the average number of days or weeks he has resided at Greenlaw, the seat of the sheriff court; but, on all occasions, and at the courts held once a week during session, trials, precognitions, &c. he has invariably attended, either by himself or his depute.	The sheriff clerk is also clerk of the peace for the county, clerk to the trustees for the middle district of roads, and clerk to the commissioners of supply for hearing and determining appeals against the assessed taxes.	Dunse, where the sheriff-substitute, and all the procurators reside.
1831 -	261 13 5	23 6 2	13 1 6	- -	224 5 9						
1832 -	197 6 2	20 13 6	10 5 6	- -	166 7 2						
1833 -	310 15 9½	19 9 6	16 17 -	- -	274 9 6½						
1834 -	191 16 1	20 5 6	12 13 6	- -	157 17 1						

—	Clerks employed in Sheriff Clerk's Office.	Sums paid to each.
Number of deputes - - -	1	£. 50
Ditto of assistants - - -	1	35
Ditto of apprentices - - -	1	

Observations.

In the first five heads of the preceding Schedule, answers to these heads in the requisition are contained. The fees therein specified are principally levied by authority of the table of fees issued by the court of session, and partly by authority of Exchequer regulations.

The amount of the charges and expenses attending the execution of the duty of sheriff clerk during the period required by the requisition, is stated upon an average in the Schedule, and is chiefly composed of stationery, books, office-rent, postages and incidental charges, exclusive of the allowances to deputes and assistants. Their emoluments are stated in a different column, and are paid out of the sheriff clerk's funds. They are occasionally employed in the execution of duties belonging to other offices held by the sheriff clerk.

The sheriff clerk never resided at the seat of the sheriff courts, which are held at Greenlaw. There are 29 ordinary courts held there during the year, besides five or six extraordinary courts, at all of which, either he or his depute invariably attend. In these circumstances, the sheriff clerk cannot specify the average number of weeks or days he has been resident at Greenlaw. During the registration courts, in 1832, he resided at Greenlaw, with his depute, for a week. The other offices held by the sheriff clerk are stated in the above Schedule.

Dunse, 8 November 1834. (signed) *James Bell*, Sheriff Clerk.

No. 6.—RETURN by the Sheriff Clerk of *Buteshire.*

Year ending Whitsunday.	Total Amount of Fees levied as Sheriff Clerk.	Amount of Fees levied under Small Debt Act.	Amount of Fees levied upon Precognitions.	Amount of Fees levied under Bankrupt Statute.	Amount of other Fees levied.	Amount of Annual Expense of Sheriff Clerk's Office.	Date of Appointment as Sheriff Clerk.	Sum paid for Office.	Attendance given by Sheriff Clerk.	Office or Employment other than Sheriff Clerk.	Residence of Sheriff Clerk.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.					
1830	73 4 9	10 17 1	14 19 6	- - -	47 8 2	9 8 2	5 Aug. 1829	none	Constant attendance	Clerk of the peace and commissary clerk of Buteshire.	Bridge-street, Rothesay.
1831	95 1 7	15 1 11	11 9 -	- - -	68 10 8	13 8 11	- - -	- - -	- - - - -	Ditto, and collector of taxes for ditto.	
182	91 17 -	19 14 5	18 11 6	- - -	53 11 1	17 19 10	- - -	- - -	- - - - -	Ditto.	
1833	123 11 5	14 11 10	14 9 -	- - -	94 10 7	24 9 4	- - -	- - -	- - - - -	Ditto.	
184	104 15 10	26 8 9	7 6 6	1 8 -	69 12 7	20 11 7	- - -	- - -	- - - - -	Ditto.	

	Clerks employed in Sheriff Clerk's Office.	Fees paid to each.
Number of deputes	none	none.
Ditto of substitutes	ditto	ditto.
Ditto of assistants	one	10 *l.*

Assistant partly employed in the collection of taxes, but chiefly in sheriff clerk business. The whole duties of the office are performed by the sheriff clerk and this assistant.

STATEMENT of the Charges and Expenses attending the Execution of the duty of Sheriff Clerk, and forming a deduction from the above-mentioned Fees, Charges and Emoluments.

	Year ending Whitsunday.				
	1830.	1831.	1832.	1833.	1834.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Office rent, cleaning and furniture	5 - -	5 - -	5 6 8	5 13 7	4 1 6
Coal and candle	1 - -	1 1 -	1 1 -	1 3 4	1 6 11
Stationery and printing	1 19 -	3 11 3	3 - 6	8 11 -	3 3 6
Assistance	1 5 -	1 1 -	5 12 2	7 - -	10 - -
Postages, carriage of parcels, &c.	- 4 2	- 5 2	- 4 -	- 5 8	- 5 8
Travelling charges on precognitions, &c.	- - -	2 10 6	2 15 6	1 15 9	1 14 -
£.	9 8 2	13 8 11	17 19 10	24 9 4	20 11 7

A RETURN in reference to that part of the Requisition which requires the Sheriff Clerk to state separately all the Fees, Charges and Emoluments levied by him, and not comprehended under the heads of Fees under Small Debt Act, upon Precoguitions, and under Bankrupt Statute.

	Year ending Whitsunday.				
	1830.	1831.	1832.	1833.	1834.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Fees for publishing proclamations, election of Member to Parliament, ascertaining the fiars prices, qualifying to Government, &c.	1 7 4	20 4 2	3 5 3	13 - 6	11 19 6
Transmitting prisoners and other matters relative to circuit court of justiciary trials.	4 - 2	8 16 8	7 11 8	11 16 -	8 12 5
Registering voters, &c.	- - -	- - -	- - -	29 8 -	3 - -
Recording deeds, probative writs, &c., and for extracts.	4 8 11	4 11 10	4 1 10	1 19 1	6 9 8
Infeftments and relative business	18 - 6	- - -	5 5 8		
In civil causes	11 1 6	15 7 4	22 14 7	30 14 -	32 5 1
In criminal ditto	8 9 9	19 10 8	10 12 1	7 13 -	7 5 11
£.	47 8 2	68 10 8	53 11 1	94 10 7	69 12 7

Authority under which all and each of the fees and charges are levied or leviable :
The Acts 54 Geo. 3, c. 137 ; 9 Geo. 4, c. 49 ; 10 Geo. 4, c. 55, and 2 & 3 Will. 4, c. 65.
The Acts of Sederunt regulating the fees of sheriff and stewart clerks, dated 16th March 1748. 27th Jan. 1830.
The regulations of the Barons of Exchequer, dated 2d June 1812, and usage.

Rothesay, 8 Nov. 1834. (signed) *Arch. Macneill,* Sheriff Clerk.

No. 7.—RETURN by the SHERIFF CLERK of *Caithness-shire.*

Years.	1. Total Amount of Fees levied as Sheriff Clerk.	2. Amount of Fees levied under Stat. 10 Geo. 4, c. 55.	3. Amount of Fees levied upon Precognitions.	4. Amount of Fees levied under Bankrupt Act.	5. Amount of other Fees levied.	6. Amount of Annual Expense of Office.	7. Date of Appointment as Sheriff Clerk.	8. Sum paid for Office.	9. Attendance given by Sheriff Clerk.	10. Office or Employment other than Sheriff Clerk.	11. Residence of Sheriff Clerk.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.					
1830 - -	409 10 6	133 11 8	12 14 –	– 10 6	12 12 –	76 18 3	15th Dec. 1827. Entered on duties 2d January 1828.	Paid nothing for office.	Attendance personal and constant; viz. 365 days per annum.	Holds no other office of any description whatever, nor any other employment.	Resides constantly at the seat of the court.
1831 - -	558 6 8	164 8 4	6 4 6	- - -	128 15 –	56 14 2					
1832 - -	671 9 4	171 18 4	7 5 –	- - -	7 10 –	64 3 6					
1833 - -	690 9 10	195 10 –	Accounts for these two years not yet passed in Exchequer.	1 1 –	15 15 –	89 5 10					
1834 - -	641 11 9	236 1 6		1 1 –	- - -	102 16 6					

EXPENSES of OFFICE in each of last Five Years.

——	Clerk.	Assistants.	Rent.	Stationery and Printing.	Coals, &c.	TOTAL.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
1830 - -	50 – –	10 – –	5 – –	9 18 3	2 – –	76 18 3
1831 - -	25 – –	5 10 –	4 – –	23 14 2	2 10 –	60 14 2
1832 - -	25 – –	10 – –	7 10 –	19 3 6	2 10 –	64 3 6
1833 - -	45 – –	10 – –	7 10 –	24 5 10	2 10 –	89 5 10
1834 - -	45 – –	20 – –	7 10 –	27 16 6	2 10 –	102 16 6

Note.—All the charges above enumerated are paid by the sheriff clerk from his own funds.

(signed) *A. R.*

Note.—The fees above returned in Column No 1 are levied under Act of Sederunt, 27th January 1830, except those from 1829–30, which were charged under the old usage table of the sheriff court. Those under the Column No. 5 are sums allowed as clerk to divisions of commonties, submissions, &c. &c., and are not included under any other head.

There is one principal clerk employed in the office, but no deputies, except for special purposes, when the sheriff clerk is prevented, from indisposition, or other causes connected with his office, from attending to his duties at a distance from the seat of the courts. There are now also two assistants, or apprentices employed in the office, which the recent increase of business has rendered necessary.

(signed) *A. Robertson*, Sheriff Clerk.

N.B.—Should the foregoing Return not be considered sufficiently clear, the sheriff clerk will be happy to give any explanation which may be required of him.

(signed) *A. R.*

No. 8.—RETURN by the SHERIFF CLERK of *Clackmannanshire.*

Year.	Total Amount of Fees levied as Sheriff Clerk.	Amount of Fees levied under Small Debt Act.	Amount of Fees levied upon Precognitions.	Amount of Fees levied under Bankrupt Statute.	Amount of other Fees levied.			Amount of Annual Expense of Sheriff Clerk's Office.	Date of Appointment as Sheriff Clerk.	Sum paid for Office.	Attendance given by Sheriff Clerk.	Office or Employment other than Sheriff Clerk.	Residence of Sheriff Clerk.
					Fees on Claims of Enrolment to Voters.	Fees paid by Exchequer and County for Public Service.	Fees on all Judicial Proceedings, and on Recording Deeds, Inhibitions, Protests, &c., under the Act of Sederunt of 27th Jan. 1830.						
	£. s. d.	£. s. d.			£. s. d.	£. s. d.	£. s. d.						
1830 -	129 12 10	27 15 6	The precognitions are all written by the clerk of the procurator fiscal, and charged for by him.	There have been no proceedings during the five years.	- -	8 5 -	93 12 4	The building in which the sheriff clerk's business is carried on is the private property of the sheriff clerk, and no rent is paid for it. The expense of light, fire, paper, &c. is estimated at 8*l.* 11*s.* per annum, and the fees of the depute and clerks at 16*l.* per annum.	12 Nov. 1823.	No price paid.	The duties performed are: keeping the records of the Sheriff Court, attending the ordinary and criminal courts of the county, and the courts for enrolling voters, attending at the different days of the election, &c. The clerk attends from nine o'clock A.M. to eight o'clock P.M. He has not been absent from Alloa, the seat of the Sheriff Court, during the last five years, excepting on one occasion for 10 days in Ireland, and on another for 14 days at Rothsay, for the benefit of his health.	Commissary clerk and clerk of the peace of the county. He also follows the general business of a writer.	Alloa.
1831 -	112 5 7	26 - -			- -	5 5 6	81 - 1						
1832 -	156 8 11	25 17 6			49 10 11	10 4 6	70 16 -						
1833 -	110 12 10	33 18 10		- -	5 5 -	8 2 6	63 6 6						
1834 -	135 16 9	45 18 6	- - -	- -	4 4 -	12 5 6	73 8 9						

	Clerks employed in Sheriff Clerk's Office.	Fees paid to each.
Number of Deputies - -	1	The fees paid to the clerks vary, each being paid according to what he writes.
Ditto of Substitutes -	- - None.	
Ditto of Assistants -	No other assistants than his apprentices, who are employed on that and his other business as occasion requires.	

The fees stated in the foregoing Return are levied under the following authorities; viz. the fees on judicial procedure, &c., under the Act of Sederunt of the Lords of Council and Session, dated 27th January 1830; the fees under the Small Debt Act, under the Act of the 6th Geo. 4, c. 24, and 10th Geo. 4, c. 55, and the fees for public service, under the order of the Barons of Exchequer, dated 2d June 1812, and partly under the said Act of Sederunt of the Lords of Council and Session.

The above is the Return by the sheriff clerk of the county of Clackmannan to the requisition of the Royal Commission now sitting in Edinburgh.

(signed) *Robert Jameson*, Sheriff Clerk.

No. 9.—RETURN by the SHERIFF CLERK of *Cromartyshire*.

	Total Amount of Fees levied as Sheriff Clerk.	Amount of Fees levied under Small Debt Act.	Amount of Fees levied upon Precoguitions.	Amount of Fees levied under Bankrupt Statute.	Amount of other Fees levied.	Amount of Annual Expense of Sheriff Clerk's Office.	Date of Appointment as Sheriff Clerk.	Sum paid for Office.	Attendance given by Sheriff Clerk.	Office or Employment other than Sheriff Clerk.	Residence of Sheriff Clerk.
	£. s. d.	£. s. d.	£. s. d.	- - -	- - - -	£. s. d.		£. s. d.			
1830 - - -	25 - -	3 - -	2 10 -			5 - -	16 Dec. 1815 -	9 - -	Monthly court days.	Surveyor of taxes.	Cromarty.
1831 - - -	18 6 -	4 15 -									
1832 - - -	19 10 -	5 15 -									
1833 - - -	25 - -	3 10 -									
1834 - - -	17 4 -	5 6 -									

	Clerks employed in Sheriff Clerk's Office.	Fees paid to each.
Number of deputes - - -	- one - -	- - Fees under Sm Debt Act.
Ditto of substitutes - -	—	
Ditto of assistants - -	—	

Cromarty, 6 Oct. 1834.

(signed) *Ja. Taylor*, Sheriff Clerk.

No. 10.—RETURN by the SHERIFF CLERK of *Dumbartonshire*.

	Total Amount of Fees levied as Sheriff Clerk.	Amount of Fees levied under Small Debt Act.	Amount of Fees levied upon Precognitions, by Exchequer Regulations.	Amount of Fees levied under Bankrupt Statute.	Amount of other Fees levied under Act of Sederunt, and 2 and 3 William IV. c. 65.	Amount of Annual Expense of Sheriff Clerk's Office.	Date of Appointment as Sheriff Clerk.	Sum paid for Office.	Attendance given by Sheriff Clerk.	Office or Employment other than Sheriff Clerk.	Residence of Sheriff Clerk.
	£. s. d.	£. s. d.	£. s. d.		£. s. d.	£. s. d.					
Ending Whitsunday 1830 -	205 10 4½	92 12 -	8 5 -	- nil -	104 13 4½	103 12 8	15 March 1815 -	- nil. -	10 A. M. to 8 P. M.	Commissary clerk, Dumbartonshire.	Always at Dunbarton.
Ditto - 1831 -	276 8 7	105 17 10	19 6 -	- nil -	160 4 9	112 10 -					
Ditto - 1832 -	303 8 2½	102 1 8	9 15 -	- nil -	191 11 6½	120 - -					
Ditto - 1833 -	234 6 2	96 1 -	11 9 -	- nil -	126 16 2	113 - -					
Ditto - 1831 -	235 10 6	107 1 6	19 4 -	- nil -	109 5 -	Ditto.					

	Clerks employed in Sheriff Clerk's Office.	Fees paid to each.
Number of deputes - - - } Ditto of substitutes - - }	- one - -	80 *l.*
Ditto of assistants - -	- one - -	20 *l.*

Dumbarton, 7 November 1834.

N. B.—These clerks are also employed by the sheriff clerk in his duties as commissary clerk.

(signed) *Ro. Colquhoun*, Sheriff Clerk.

No. 11.—RETURN by the SHERIFF CLERK of *Dumfries-shire.*

	Total Amount of Fees levied as Sheriff Clerk.	Amount of Fees levied under Small Debt Act.	Amount of Fees levied upon Precognitions.	Amount of Fees levied under Bankrupt Statute.	Amount of other Fees levied.
	£. s. d	£. s. d.	£. s. d.	£. s. d.	£. s. d.
1830 -	839 17 3½	160 6 10	99 2 3	3 1 –	577 7 2½
1831 -	854 13 11	152 16 2	85 6 11	2 3 –	614 7 10
1832 -	860 4 3	158 15 9	89 8 6	– 3 –	611 17 –
1833 -	871 1 11½	136 6 3	75 1 –	3 5 –	656 9 8½
1834 -	725 4 7	120 8 4	87 4 8*	1 4 –	516 7 7

* The account for this year has not been passed at Exchequer. The reporter has, however, estimated it at 87 *l.* 4 *s.* 8 *d.*, being the average amount of the public accounts for the four preceding years.

	Amount of Annual Expense of Sheriff Clerk's Office.	Date of Appointment as Sheriff Clerk.	Sum paid for Office.	Attendance given by Sheriff Clerk.	Office or Employment other than Sheriff Clerk.	Residence of Sheriff Clerk.
		17th April 1822.	Nil.	Daily.	No office or employment other than sheriff clerk.	Dumfries.

The return to this requisition is as follows; viz.

	Salaries to Depute Clerk, and Writing Do.	Coal and Gas for Office, cleaning Office, and lighting Fires, &c.	Stationery, including Quills, Paper, Diet and Receipt Books, &c.	Expense of printing Small Debt Complaints, Arrestments, &c.	Record of Protests, Deeds, Inhibitions and Hornings.	Notary Licence.	Repairs, Postages and other petty disbursements.	TOTALS.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£.	£. s. d.	£. s. d.
1830 -	125 5 –	7 15 –	15 5 –	12 5 6	6 9 4	8	3 3 –	174 2 10
1831 -	126 5 –	8 12 –	21 11 6	13 2 –	6 10 10	8	2 5 –	186 6 4
1832 -	130 – –	7 19 –	16 15 –	10 13 –	1 18 10½	–	2 19 –	170 4 10½
1833 -	170 – –	7 10 6	14 18 –	9 5 –	- - -	–	2 18 6	204 12 –
1834 -	180 – –	7 12 6	12 5 –	10 2 –	8 3 –	–	1 14 6	219 17 –

	Clerks employed in Sheriff Clerk's Office.	Fees paid to each.
Number of Deputes - - -	1	£. 100
Do. of Substitutes - -	No Substitutes.	—
Do. of Assistants - - -	2	£. 50 and £. 30

1. to 5. The returns under the first five heads of the requisition will be found in the Schedule.

6. The authority under which all and each of the fees and charges above specified are levied or leviable, is, 1st, Act of Sederunt regulating the fees of the sheriff and steward clerks, dated 27 January 1830; 2d, Act of Parliament 10 Geo. 4, cap. 55; 3d, Act 2 & 3 Will. 4; and, 4th, regulations of the Court of Exchequer, 2d June 1812.

7. See Schedule.

8. Ditto, ditto.

9. There is one depute clerk, and two assistants or writing clerks employed in the office. No fees or emoluments are paid to them. The depute clerk is paid a salary of 100 *l.*, and the assistants or writing clerks are paid respectively 50 *l.* and 30 *l.* per annum. These salaries are paid by the sheriff clerk out of the fees and emoluments received by him from his office. The depute and assistants are not employed by the sheriff clerk or by others, in any other way than in the execution of the duties of the office of sheriff clerk, except that the depute clerk acts as a messenger in serving the indictments for trial at the circuit, and summoning the witnesses, for which duty he is paid at Exchequer.

10. The duties performed by the sheriff clerk are, signing libelled summonses for the constitution and recovery of civil debts, criminal libels, registered protests, extracts of deeds, and probative writs, extracts of decreets for payment or performance, and collating these extracts; collating and signing the registers of protests, inhibitions and hornings, deeds and probative writs, and vouchers of improvements on entailed estates; acting as commissioner in taking proofs on commission from the court; attending the ordinary and small debt courts; courts held for the service of heirs to their ancestors; also courts for the trial of criminal offences, and the courts held by the sheriffs for registering voters under the Reform Act; and generally all the other duties of the office. The attendance given by the sheriff clerk is daily, with the exception of a few weeks in the autumn of each year when he goes to the country, a distance of about eight miles.

Sheriff Clerk's Office, Dumfries, 8 November 1834. (signed) *Will. Thomson.*

No. 12.—RETURN by the SHERIFF CLERK of *Edinburghshire.*

	Total Amount of Fees levied as Sheriff Clerk. (*a*)	Fees levied under Small Debt Act.	Fees on Precognitions. (*b*)	Fees on Examinations of Bankrupts.	Other Fees levied.	Annual Expense of Sheriff Clerkship. (*c*)	Date of Appointment.	Sum paid for Office.	Attendance given by Sheriff Clerk, and Duties performed. (*d*) *see* p. 56.	Office or Employment other than Sheriff Clerk.	Residence of Sheriff Clerk.
1830 - - - -	There are not	materials for	completing a	Return for	this Year.		Date of Commission 14th January 1820.	*See* Notes subjoined (*c*)	Daily attendance.	Clerk to the commissioners under the Act 55 Geo. 3, cap. 71, for regulating Hawkers and Pedlars in Scotland.	City of Edinburgh.
1831 - At Edinburgh	£. s. d. 2,810 1 2	£. s. d. 400 4 6	£. s. d. 291 2 9	£. s. d. 51 13 –	£. s. d. 2,067 – 11	£. s. d. 1,865 9 2					
Leith District	188 19 11	61 18 10	46 8 3	8 2 –	72 10 10	112 1 4					
	2,999 1 1	462 3 4	337 11 –	59 15 –	2,139 11 9	1,977 10 6					
1832 - At Edinburgh	3,005 7 6	523 5 6	299 2 11	37 19 6	2,144 19 7	1,857 18 6					
Leith District	195 7 7	54 11 8	50 16 3	4 10 –	85 9 8	112 – –					
	3,200 15 1	577 17 2	349 19 2	42 9 6	2,230 9 3	1,969 18 6					
1833 - At Edinburgh	2,964 4 –	500 19 8	313 6 –	56 10 –	2,093 8 4	1,906 14 8					
Leith District	194 – 1	54 – 2	45 15 –	9 8 –	84 16 11	112 – –					
	3,158 4 1	554 19 10	359 1 –	65 18 –	2,178 5 3	2,018 14 8					
1834 - At Edinburgh	2,779 3 6	505 4 2	340 13 7	21 7 6	1,911 18 3	1,873 9 5					
Leith District	168 3 6	49 1 8	43 – –	4 4 –	71 17 10	110 – –					
	2,947 7 –	554 5 10	383 13 7	25 11 6	1,983 16 1	1,983 9 5					

(*a*) These Fees are all levied under the authority of the Act of Sederunt of the Lords of Council and Session, 27th January 1830, with the exception of those for precognitions, &c. paid in Exchequer, which are regulated by order of the Barons, dated June 1812, and the fees in small debt causes, which are levied under the authority of the Act of Parliament establishing that jurisdiction in sheriff courts The fees stated in this column include the fees paid to witnesses at taking sequestrations and auctioneers' fees on sales, amounting (the sums paid at Edinburgh on this account) on an average of those four years to about 125 *l.* annually, which goes to increase the apparent annual gross receipt of clerks' fees to that amount. They also include the fees for taking inventories under sequestrations and fees on sales, fees for auditing accounts of expenses, and fees on bankrupt examinations, amounting on an average to upwards of 700 *l.* per annum. It is to be observed, however, that these fees, as the table regulating them is at present expressed, are not properly clerks' fees, but contingent; and, accordingly, in many counties, they are not received by the sheriff clerk, but by procurators or others who are appointed to execute the duties for which those allowances are made payable.

(*b*) The fees stated in this column include not only fees for writing precognitions, but all other fees or allowances paid in Exchequer.

(*c*) Expenses from 1830 to 1831.

(*d*) *Vide* p. 56.

Referring to the printed return made by the sheriff clerk for this year, viz. from 15th May 1830 to 15th May 1831, under the Act of Sederunt of 27th January 1830, and to the sheriff's opinion thereon of 8th July 1831, reporting to the Lords of Council and Session that the sums therein stated appeared to him to form the necessary expense of the sheriff clerks' offices, these expenses are stated as follows: viz.

1. Annual

	£.	s.	d.	£.	s.	d.
1. Annual payment to the late sheriff clerk out of the fees and profits of the office, in terms of the commission to the present sheriff clerk	550	–	–			
2. Interest of that part of the price paid by the present sheriff clerk, viz. 1,933 *l.* 6 *s.* 8 *d.* (exclusive of expense of commission) at 7 ½ per cent., being what could have been obtained for the money at the time if sunk	145	–	–			
				695	–	–
3. Office rent, as explained in the return above referred to	30	–	–			
Insurance on office, housekeeper's wages, coals, candles, water, repairs, &c.	52	19	7			
				82	19	7
4. Stationery, including record books and printing	–	–	–	69	6	3
5. Notary's licence	–	–	–	12	–	–
6. Allowances paid to witnesses at taking inventories in sequestrations	44	7	6			
Auctioneers' fees on sales	67	5	6			
				111	13	–
7. Allowances to clerks at Edinburgh:						
One at	300	–	–			
One at	110	–	–			
One at	109	10	4			
One at	105	–	–			
Two at 60 *l.*	120	–	–			
Three at 50 *l.*	150	–	–			
				894	10	4
Disbursements at *Leith*:						
1. Annual expense of furnishing office	2	2	–			
2. Coal and gas, and cleaning office	7	–	–			
3. Stationery and incidents	10	19	4			
4. Allowance to depute and writing-clerk	92	–	–			
				112	1	4
Disbursements at Edinburgh and Leith			£.	1,977	10	6
Expenses from 1831 to 1832:						
Amount of sums in Nos. 1 and 2 of state for preceding year	–	–	–	695	–	–
Office rent	30	–	–			
Insurance, coal, candles, housekeeper, water, repairs, &c.	56	12	11			
				86	12	11
Stationery, and notary's licence	–	–	–	66	18	11
Allowances to witness and auctioneers	–	–	–	124	6	8
Allowance to clerks	–	–	–	885	–	–
Expenses at Edinburgh	–	–	–	1,857	18	6
Ditto at Leith	–	–	–	112	–	–
			£.	1,969	18	6
Expenses from 1832 to 1833:						
Amount of sums in Nos. 1 and 2 of state for preceding years	–	–	–	695	–	–
Office rent	30	–	–			
Insurance, coals, candles, housekeeper, water, repairs, &c.	60	14	3			
				90	14	3
Stationery, printing, &c. and notary's licence	–	–	–	96	13	3
Allowances to witnesses and auctioneers	–	–	–	139	7	2
Allowance to clerks	–	–	–	865	–	8
Expenses at Edinburgh	–	–	–	1,906	14	8
Ditto at Leith	–	–	–	112	–	–
			£.	2,018	14	8
Expenses from 1833 to 1834:						
Amount of sums in Nos. 1. and 2 of state for preceding years	–	–	–	695	–	–
Office rent	30	–	–			
Insurance, coal, candles, housekeeper, water, repairs, &c.	43	10	3			
				73	10	3
Stationery, printing, &c. and notary's licence	–	–	–	104	18	6
Allowance to witnesses and auctioneers	–	–	–	115	–	8
Allowance to clerks	–	–	–	885	–	–
Expenses at Edinburgh	–	–	–	1,873	9	5
Ditto at Leith	–	–	–	110	–	–
			£.	1,983	9	5

These expenses are of course paid out of the fees and profits of the office of sheriff clerk.

(*d*) The duties which the sheriff clerk has to perform are many and multifarious, and not easily detailed. By himself or his deputies, and assistants appointed by him, and for whom he is responsible, he executes a variety of different duties, which in other courts are divided amongst many different individuals, clerks who receive in and mark all applications and papers to be laid before the sheriff, and writes out interlocutors or orders by the judge thereon; takes up inventories of sequestrated effects, and conducts sales of poinded and sequestrated effects; receives in and lends out processes; takes up and keeps the roll of causes to be moved in court; extracts all acts and decreets; keeps the register of inhibitions and hornings, register of deeds and protests, and prepares and signs extracts thereof; keeps the minute-book; is clerk to all summary processes, clerk to all investigations into crime and offences by way of precognition; and is clerk to all trials before the sheriff, summary and by jury; besides performing various other duties which are almost of daily occurrence.

Sheriff Clerk's Office, Edinburgh,
9 December 1834.

(signed) *Ja. Wilson*, Sheriff Clerk.

No. 13.—RETURN by the SHERIFF CLERK of *Elginshire.*

	Total Amount of Fees levied as Sheriff Clerk.	Amount of Fees levied under Small Debt Act.	Amount of Fees levied upon Precognitions, and other Criminal Matters.	Amount of Fees under the Bankrupt Statute.	Amount of other Fees levied.	Amount of the Annual Expense of Sheriff Clerk's Office.	Date of Appointment as Sheriff Clerk.	Sum paid for Office.	Attendance given by Sheriff Clerk.	Office or Employment other than Sheriff Clerk.	Residence of Sheriff Clerk.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.						
1830 -	270 9 5	64 – 11	19 11 9½	- - -	186 16 8	The annual expense of the establishment, including clerks' allowances, as specified under a separate head, is, as nearly as can be ascertained, 50 *l.* sterling, which embraces office rent, coals, gas, stationery, records, &c.	Commission by Secretary of State, dated 24th Feb. 1821.	No sum was paid for the office by the present clerk, but his father, who was the former clerk, paid a sum of 800 *l.* sterling for his appointment.	The sheriff clerk gives personal attendance, and has done so regularly since his appointment, and during this period has not been absent from the county town for more than a few days at a time.	The only other employment or office held by the sheriff clerk is keeper of the particular register of sasines for the county, the emoluments arising from which are trifling.	The residence of the sheriff clerk is in the Burgh of Elgin, the county town.
1831 -	337 6 3½	103 19 4½	38 – –	1 10 –	193 16 11						
1832 -	378 3 9	105 11 3	40 – –	- - -	232 12 5						
1833 -	414 18 10	104 1 8	42 1 7	- - -	268 15 7						
1834 -	340 17 10	84 2 2	47 – –	- - -	209 15 8						

	Clerks employed in Sheriff Clerk's Office.	Fees paid to each.
Number of deputes - - - -	one depute - -	£. 25.
Ditto of assistants - - - -	two assistant clerks -	- - no fixed sum for these, their allowances being optional to myself.

(signed) *Arthur Duff,*
Sheriff Clerk.

Elgin, 31 October 1834

No. 14.—RETURN by the Sheriff Clerk of *Fifeshire.*

The sheriff clerk is appointed to make a return, on eleven different points, for the information of the Commissioners. These queries involve very intricate and minute researches for five years, and the sheriff clerk has been as careful as possible to make his answers as complete as the nature of the thing will admit.

But before proceeding to state his answers, the sheriff clerk considers it absolutely necessary to make some explanatory observations, in order that the Commissioners may fully understand the answers he is about to make.

In the first instance, he begs leave to state to the Commissioners the duties incumbent upon him as a sheriff clerk, and which he is bound to perform under the very highest penalties for the very smallest omission or neglect.

The sheriff clerk is keeper of the following records:

1st. Record of deeds of conveyance, bonds, probative writs, and all others competent to be recorded in that record.

2d. Record of instruments of protests on bills, promissory notes, &c.

3d. Record of the sheriff's decrees.

4th. Record of inventories when an heir enters *cum beneficio Inventarii.*

5th. Record of all monies expended on entailed estates, with the whole vouchers, contracts and other documents connected therewith.

6th. Record of inhibitions, hornings, interdictions and discharges of these.

All these deeds require to be very carefully collated, and each deed or other instrument signed by the engrosser and collator in the record, and docquets put upon each particular article and voucher, specifying the name of the writer, the collator, and the date on which it was subscribed, which require much attention, and occupies much time; and were the smallest letter or figure omitted or neglected, the clerk is subject to the highest penalties.

For the safe preservation of these deeds and records, which all remain with the clerk, (with the exception of the record of inhibitions, which goes to the general register), the clerk has built a large well-aired room, proof against fire, and completely protected from any attack from without.

The sheriff clerk subscribes all libels, complaints and other writs to sue process; and when these come to be litigated, he is answerable for the whole papers that come before the court. These processes are very numerous; and the care of the same, with the innumerable bills, deeds and other documents produced in a process, he is answerable for; and in case of the smallest omission, he is not only liable to high penalties, but subject to an action of damages.

The sheriff clerk expedes all general and special services of heirs, and the infeftments that follow thereon, and does the whole duties, and executes the whole writings, the sheriff being only present at delivery of infeftment.

The clerk keeps the whole accounts relative to the public disbursements of the county under the authority of the sheriff, and procures sworn vouchers.

The fees payable for the foregoing very important duties, are all, except the last, extremely small, and collected in shillings and pence; and the account of fees, by order of Act of Sederunt of the Court of Session, are appointed to be kept in a very minute and particular manner. They are split into no less than twenty different branches, and the collecting, engrossing and keeping the accounts in that form, is almost the whole business of one clerk alone.

The next thing the clerk has to state is, that Government having thought it proper to appoint a sheriff substitute for the western district of the county of Fife, the sheriff clerk was obliged to establish an office at Dunfermline, attended with all the expense necessary for that purpose, which, as afterwards will appear, considerably reduced his emoluments. Besides, the present sheriff clerk paid a very high sum for his office, the purchase of which was legalised by a commission under the Great Seal at the time. Farther, Mr. Horsbrugh is sheriff clerk of one of the medium counties, and as such, has suffered much by the new arrangements made for conducting the office of sheriff clerk, by the Act of Sederunt of the Court of Session, 27th January 1830, which took place 15th May, which, though it might increase the emoluments in some matters, particularly the Small Debt Court, yet materially reduced them in others, from the great addition of labour and trouble, with an inadequate return, of keeping the accounts.

In order to bring forward the information correctly, and even to save much investigation to the Commissioners, the sheriff clerk finds it proper to answer the first question, for the first year, by conjoining the 1st, 7th and 9th queries; and, in answer to these, the following return is made:

1830:	£.	s.	d.
Eastern District.—Total amount of the fees, charges and emoluments of every description - -	582	8	11 ½
Western District.—Total amount of the fees, charges and emoluments of every description - -	135	14	2

The establishment in the Eastern district is carried on by three permanent clerks, and two assistants; the three former are solely employed in the execution of the duties of the office of sheriff clerk. The salaries of the permanent clerks, or those constantly employed, have varied considerably in the course of the five years which are now to be reported on, but are lower at the present time than in any of the other four years, and the sheriff clerk shall take them at that standard:

	£.	s.	d.
1st. A head or principal clerk, to whom the sheriff clerk gives a deputation, in order to enable him to sign ordinary summonses, small debt summonses, extracts of deeds, and decrees, &c. - - - - - - - - -	75	–	–

2d. Two

	£.	s.	d.	£.	s.	d.
2d. Two other permanent clerks, 35*l.* each	70	–	–			
3d. The sheriff clerk has always two assistant clerks, and their salaries vary frequently, even within the year, that he cannot attach to each year the exact sum. He may, however, fairly take them, as they are almost constantly employed, more particularly in engrossing in the records, at 30*l.* each	60	–	–			
The other expenses of the establishment in the Eastern District are as follows:						
Government duty on five clerks	7	10	–			
Office rent, and for the accommodation of a large, secure and well-aired safe, for the records	30	–	–			
Stationery, including roll, diet and account books, made agreeable to Act of Sederunt	35	–	–			
Paid one register for deeds	1	17	8			
Paid one ditto for protests	1	17	8			
Paid one ditto for hornings	1	17	8			
Printing small debt summonses and arrestments, under Small Debt Act	7	17	–			
Small Debt Court book	–	15	–			
Notary tax	8	–	–			
Coal and candle, and servant for keeping office rooms clean	25	–	–			
Postages, carriages, and other incidental expenses	3	3	–			
				122	18	–
Expenses of Establishment in Western District:						
Half of the gross amount of the fees allowed by the sheriff clerk to his depute; this sum for the year 1830 amounted to	67	17	1			
Allowance to him for an assistant clerk	25	–	–			
				92	17	1
						420 15 1
Free Produce for 1830			£.			297 8 –½

To explain the profits of the depute of the Western District, he has afforded the sheriff clerk the following information:

	£.	s.	d.	£.	s.	d.
Half of the gross produce, as before stated						67 17 1
Expense attending this:						
Office rent	15	–	–			
Coal and gas	7	–	–			
Stationery	10	–	–			
Auctioneer's fees for sale under sheriff's warrant	5	5	–			
						37 5 –
Free Emoluments to Depute Clerk			£.			30 12 1

The foregoing statement of expenses may appear high, but the sheriff clerk courts the nicest inquiry into every article that is stated, for ascertaining the truth.

The expense of the Eastern and Western establishments varies so very little in every year, that the sheriff clerk, to save repetition, will take that statement of expenses for each of the five years for which he is appointed to report; and these five years will then stand as follows; viz.

First Year

	£.	s.	d.	£.	s.	d.	£.	s.	d.
First Year, from Whitsunday 1829 to Whitsunday 1830.									
Total amount of fees, charges and emoluments, viz.									
Eastern district	582	8	11½						
Western district	135	14	2						
	718	3	1½						
Expenses necessary to produce this sum, as above detailed	420	15	1	297	8	-½			
Second Year, from Whitsunday 1830 to Whitsunday 1831.									
Total amount of fees, charges and emoluments, viz.									
Eastern district	642	-	9						
Western district	140	19	-						
	782	19	9						
Expenses, as above detailed	420	15	1						
				362	4	8			
Third Year, from Whitsunday 1831 to Whitsunday 1832.									
Total amount of fees, charges and emoluments, viz.									
Eastern district	640	5	5						
Western district	163	14	5						
	803	19	10						
Expenses, as above detailed	420	15	1						
				383	4	9			
Fourth Year, from Whitsunday 1832 to Whitsunday 1833.									
Total amount of fees, charges and emoluments, viz.									
Eastern district	620	3	10						
Western district	143	4	5						
	763	8	3						
Expenses, as above detailed	420	15	1						
				342	13	2			
Fifth Year, from Whitsunday 1833 to Whitsunday 1834.									
Total amount of fees, charges and emoluments, viz.									
Eastern district	641	7	6						
Western district	167	1	8						
	808	9	2						
Expenses, as above detailed	420	15	1						
				387	14	1			
			£.	1,773	4	8½			
Annual average profit for five years							354	12	11½
The sheriff clerk of Fife paid for his office no less a sum than 2,300 *l.*; and if he was to charge, which he is justly entitled to, the expenses of the insurance on his life, at the rate of 10 per cent., it would appear that the sheriff clerk is sustaining the whole labour and responsibility of the office almost without any remuneration, after deduction of what it has actually cost him, including his insurance, say							230	-	-
						£.	124	12	11½

What is before stated answers the Queries Nos. 1, 7 and 9. The sheriff clerk shall now proceed to state his answers to the other Queries.

Query 2d.

Query 2d. "To state the amount of all fees levied or leviable by you, under the Small Debt Act, during each of the said five years."

	£.	s.	d.	£.	s.	d.
1830	127	17	2			
1831	150	15	1			
1832	156	5	10			
1833	140	3	4			
1834	170	11	10			
				745	13	3

Query 3d. "To state the amount of the fees levied or leviable by you, upon all precognitions during each of the said five years."

	£.	s.	d.	£.	s.	d.
1830	16	7	–			
1831	19	7	–			
1832	26	4	–			
1833	28	3	–			
1834	31	9	–			
				121	10	–

Query 4th. "To state the amount of all fees levied or leviable by you, upon all proceedings under the bankrupt statute, during each of the said five years."

	£.	s.	d.	£.	s.	d.
1830	3	–	–			
1831	3	12	–			
1832	–	17	–			
1833	1	10	6			
1834	2	2	–			
				11	1	6

Query 5th. "To state separately all the fees, charges and emoluments levied by you, and not comprehended under the three last heads."

	£.	s.	d.	£.	s.	d.
1830	570	18	11½			
1831	609	5	8			
1832	620	13	–			
1833	593	11	5			
1834	604	6	4			
				2,998	15	4½

Query 6th. "To specify the authority under which all and each of the said fees and charges are levied or leviable."

The authority under which the sheriff clerk levies his fees are, the Act of Sederunt of the Court of Session, 27th January 1830, which took effect May 1830, and the Exchequer table of fees, 2d June 1812.

Query 8th. "To state the date of your appointment as sheriff clerk, and the sum, if any, paid for the office."

The date of Mr. Horsbrugh's appointment as sheriff clerk is 10th March 1798, and the sum paid for his office is, as before stated, 2,300 *l.*

The present sheriff clerk was appointed clerk depute by his father in 1784, and continued to act as sheriff clerk depute until his father's death, when he purchased the commission, and thus has been in the active duties, as a practical sheriff clerk, for 50 years, 14 of which he has acted as depute, and 36 as principal sheriff clerk.

Query 10th. "To state the duties performed and the attendance given by you, the average number of days or weeks during which the present sheriff clerk has been resident at the seat of the sheriff court during each of the said five years."

The duties of the sheriff clerk are detailed in the first part of the return. The attendance given by him is from ten forenoon to three afternoon, and from six to eight evening. It is never less than this, but frequently, in a press of business, the office is open for more hours. The sheriff clerk sits in the room adjoining the public office, and superintends all that is going on. He has not been absent during the whole time since his appointment as sheriff clerk depute to the present period more than eight days at a time during the whole period of his incumbency, unless when called from home on his professional business, and that has only happened two or three times during the whole period he has acted as sheriff clerk.

Query 11th. "To specify any office, calling or employment other than the sheriff clerk's duty, exercised by the sheriff clerk, in the same or any other place, whether within or beyond the county."

The sheriff clerk possesses other employments in the county town where he resides, but none beyond the county; and none of these interfere with or interrupt in the smallest degree his constant attention to the duties of his office as sheriff clerk.

In conclusion, the sheriff clerk begs leave to make the following remarks:

That the sheriff clerks of medium counties, who purchased their offices, have suffered severely by the alteration of times and the intervention of new laws; and the sheriff clerk of Fife, owing to his peculiar situation, has felt that beyond the sheriff clerks of all other medium counties in Scotland. Because,

1st. Notwithstanding the population of Fife, nearly the half of that population belong to Royal burghs, of which there are no less than 17 in the county, in each of which the magistrates hold courts, and whose decisions are much more effectual than those pronounced by the sheriff, even n the Small Debt Court, because their decrees not only contain warrant to arrest, but warrant to ward or imprison on a charge of six days.

2d. Government having appointed a substitute for the western district of Fifeshire, consisting of eight parishes, obliged the sheriff clerk to appoint a depute, and keep up an establishment for that district, which has diminished his emoluments for that quarter by a sum not less than 92 *l.* 17 *s.* 1 *d.* yearly, beyond the half of the emoluments arising from the district, it having been impossible to find a qualified and responsible depute at a less rate.

3d. The sheriff clerks of medium counties have suffered a diminution of their emoluments by several enactments of the Legislature, particularly the following: First, by a number of Acts passed, particularly 39 & 40 Geo. 3, c. 46, and 6 Geo. 4, c. 48, enabling justices of peace to hold small debt courts in Scotland. Second, by an Act authorising the sheriff of Edinburgh to act as sheriff for any county in Scotland in the services of heirs, by which the sheriff clerks for other counties have been deprived of a great part of their emoluments arising out of services, as the professional gentlemen in Edinburgh find it more convenient to bring on the services before the sheriff of Edinburgh, and the sheriff clerk will venture to say, not with a diminished expense to their constituents. Third, by the Act 6 Geo. 4, c. 24, and 10 Geo. 4, c. 55, authorising the sheriffs of counties to judge in a summary way in cases extending to 100 *l.* Scots, and enacting a very inferior table of fees to the sheriff clerks for their duties.

By all which Acts the emoluments of the sheriff clerk of Fife have been reduced to the small sum of 124 *l.* 12 *s.* 11 ½ *d.* (as will appear from the foregoing state), little more than the salary of a common writing clerk, and not amounting to one-sixth part of the emoluments he would have been entitled to by the Act of Sederunt 1748, guaranteed to him by his commission, under a chartered right, and sanctioned by several Acts of Parliament.

For these reasons, the sheriff clerk, with the highest deference, begs leave to represent it as his humble opinion, that it is almost impossible to make a just and equitable table of fees applicable generally to all the counties in Scotland; and that he humbly apprehends, that in making any new table of fees for the sheriff clerks, it will be necessary to divide the counties into classes, for the purpose of regulating the fees for each according to their respective situations, and particularly for those great and populous counties that derive advantage from the profits of the Small Debt Court, and other peculiarities, which the medium counties are deprived of.

(signed) *Thomas Horsbrugh*,

Cupar, 16 December 1834. Sheriff Clerk.

No. 15.—RETURN by the SHERIFF CLERK of *Forfarshire*.

—	Total Amount of Fees levied as Sheriff Clerk.	Amount of Fees levied under Small Debt Act.	Amount of Fees levied upon Precognitions.	Amount of Fees levied under Bankrupt Statute.	Amount of other Fees levied.	Amount of Annual Expense of Sheriff Clerk's Office.	Date of Appointment as Sheriff Clerk.	Sum paid for Office.	Attendance given by Sheriff Clerk. (*a*)	Office or Employment other than Sheriff Clerk.	Residence of Sheriff Clerk. (*a*)
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.		£. s. d.			
1830 -	1,164 13 10	252 14 2	43 17 11	- - -	868 1 9	322 - 10	1811	1,000 - -	- - -	The only office I hold, except that of sheriff clerk, is that of general clerk to the turnpike roads in the county.	
1831 -	1,325 - 2	322 1 -	61 16 2	- - -	941 3 -	439 2 5					
1832 -	1,292 6 3	360 17 11	46 10 -	- - -	884 18 4	396 15 10					
1833 -	1,405 18 10	388 10 3	94 8 4	3 3 -	919 17 3	401 13 10					
1834 -	1,240 10 9	361 14 -	82 8 4	3 13 -	792 15 5	390 7 3					
					In this column are included all other fees received from Exchequer, except for precognitions.	To each item of this column there falls to be added 100 *l.*, as annual interest at 10 per cent. of sum paid for office.					

—	Clerks employed in Sheriff Clerk's Office.	Fees paid to each.
(*b*) Number of deputes - -	2	- - one at 102 *l.*, the other 80 *l.*
Ditto of substitutes - -	None.	—
Ditto of assistants - -	2	at 40 *l.* each.
Ditto of apprentices - -	3	at 6 *l.* each.

(*a*) From 15th May 1829 to 15th May 1830 I resided within the county, and attended personally in sheriff clerk's office, in assisting and conducting the business, from ten A.M. till between four and five P.M. daily.

From 15th May 1830 to 15th May 1831, I attended and assisted in discharging the business and duties of my office about five or six days each month.

From 15th May 1831 to 15th May 1832, ditto, ditto.

During the year from 15th May 1832 to 15th May 1833, I resided five months in the county, and assisted in discharging the duties of the office every day from ten A.M. till between four and five P.M.; and during the remainder of the year I attended and assisted in discharging the duties of my office for five or six days each month.

From 15th May 1833 to 15th May 1834, I attended and assisted in discharging the duties of my office about five or six days each month.

(*b*) Besides these, I have a depute at Brechin, and another at Arbroath, who receive no salary, but a commission for signing summonses, &c., and issuing small debt summonses occasionally in these towns.

In terms of the prefixed requisition, the above is the Return of

(signed) *Patrick Orr*,
Sheriff Clerk.

Sheriff Clerk's Office, Forfar, 23 April 1835.

No. 16.—RETURN by the Sheriff Clerk of *Haddingtonshire*. - - - - -

Period.	Total Amount of Fees levied as Sheriff Clerk.	Amount of Fees levied under Small Debt Act.	Amount of Fees levied upon Precognitions in terms of Exchequer Regulations.	Amount of Fees levied under Bankrupt Statute.	Amount of other Fees levied, and Classification thereof. The Fees for the and the subsequent years under: Fees of original Summonses or Petitions, including Sequestrations, as also on certifying Libels, and on Precepts of Arrestment, or loosing thereof.	Fees of Defences or Answers to original Petitions, or of other first Paper for a Party complaining.	Fees of all Papers after Defences or Answers to original Petitions, and Appeals to Sheriff Depute, or Borrowings, Enrolments, Captions, receiving Productions, or other Fees on litigated Cases, not specified in any other column.	Fees on Acts and Commissions, and Extracts thereof, and on Diligence against Witnesses, Dues of Oaths and Declarations, and for writing thereof when acting as Clerk.	Fees as Commissioner on Proofs.	Fees for taking Inventory in Sequestrations, Fees of Warrants of Sales, and on Sales.
	£. s. d.	£. s. d.	£. s.	£. s.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Whitsunday 1829 to Whitsunday 1830	475 4 11½	63 13 2	23 10	5 5	21 11 5	– 16 –	8 4 9	13 19 –	- -	108 3 10
1830–31 -	367 16 4	52 16 4	10 15	– 9	26 17 10	5 8 6	53 16 3	10 15 3	1 14 6	44 19 10
1831–32 -	364 7 10	40 3 10	18 1	-	24 4 –	5 6 –	39 14 9	12 11 10	1 – –	20 12 –
1832–33	407 5 3	49 19 4	21 19	-	24 9 –	3 5 –	36 1 3	18 8 6	- -	23 17 8
1833–34 -	390 3 8	69 5 6	18 18	1 19	23 12 –	4 10 –	35 17 –	17 11 –	1 2 –	43 7 –

	Average for the last Five Years.	
	Clerks employed in Sheriff Clerk's Office.	Fees paid to each.
		£. s. d.
Number of deputes - - - - - - - -	1	60 – –
Ditto of substitutes at 30 *l.* each - - - - -	2	60 – –
Ditto of assistants - - - - - - - -	1	apprentice.
		120 – –
Deduct one substitute and apprentice for other business - - - -		30 – –
	£.	90 – –

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No. 16.—RETURN by the SHERIFF CLERK of *Haddingtonshire.*

first year, Whitsunday 1829 to Whitsunday 1830, being levied under Act of Sederunt 1748, Act of Sederunt 27th January 1830.

Fees on Consignations.			Fees for auditing Accounts of Expenses.			Fees of Extracts of Decreets in Absence, and *in foro*, and of Protestations, and recording thereof.			Fees on Tutorial and Curatorial Inventories.			Fees on all Services and Infeftments.			Fees on recording Deeds, Probative Writs, Hornings, &c., Protests, Accounts of Improvement on Entailed Estates, and for Inspection, and searching the above Records, and Extracts thereof.			All other Fees or Allowances, or public Business, except Precognitions.			Fees on Bonds of Caution in Civil and Criminal Causes, Caveats, Transmission of Processes in consequence of a Warrant, and other Fees, not included in any other Columns.			Fees or Composition Dues, on Cases finally decided or transacted before 15th May 1830.			Amount of Annual Expense of Sheriff Clerk's Office.	Date of Appointment as Sheriff Clerk.	Sum paid for Office.	Attendance given by Sheriff Clerk.	Office or Employment other than Sheriff Clerk.	Residence of Sheriff Clerk.
£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.						
–	17	10½	2	12	–	53	16	3	–		–	–		–	20	1	6	24	12	8	52	–	10	76	–	8	£. 150.	9th February 1829	Nothing.	Constant personal attendance; never absent from the sheriff court, except once or twice in London on business.	Clerk of the peace, commissary clerk, and clerk to the road trustees of the county.	Haddington.
6	8	8	10	5	–	16	3	–	1	1	6	14	18	6	14	6	4	60	16	8	36	4	2									
6	3	3	10	4	6	16	2	6	1	4	6	43	8	6	34	19	10	70	6	4	20	5	–									
2	16	–	7	8	10	13	18	2	–	13	6	–		–	35	17	–	31	–	–	137	12	–									
3	6	3	9	15	–	18	14	6	5	8	6	35	11	–	30	–	2	25	17	–	45	9	9									

Other Expenses of Sheriff Clerk's Office, Average Five Years.

	£.	s.	d.
Expense of coals	5	–	–
Office rent	10	–	–
Cleaning office, putting on fires, &c.	5	–	–
Candles	3	–	–
Stationery	15	–	–
Court and record books	6	–	–
Printing small debt complaints	8	–	–
Licence	8	–	–
£.	60	–	–

Haddington, 8 November 1834. (signed) *Henry M. Davidson*, Sheriff Clerk.

No. 17.—RETURN by the Sheriff Clerk of *Inverness-shire.*

The county of Inverness is divided into four districts, in each of which a sheriff substitute holds courts. The sheriff clerk, whilst he discharges in person the duties in the first district, is under the necessity of appointing four depute clerks, one to act upon occasions of his necessary absence from the town of Inverness, and three others who reside at the district courts. Each of those deputes acts upon the responsibility of the principal sheriff clerk, and are remunerated by him as under noted. The following Return specifies the gross amount of the fees received and disbursements made in each of the districts of this county:

YEARS.	Total Amount of Fees received.	Amount of Fees levied under Small Debt Act.	Amount of Fees levied upon Precognitions.	Amount of Fees levied under Bankrupt Statute.	Amount of other Fees not comprehended under last three Heads.	Amount of Annual Expenses of Sheriff Clerk's Office.	Date of Appointment as Sheriff Clerk.	Sum paid for Office.	Attendance given by Sheriff Clerk.	Office or Employment other than Sheriff Clerk.	Residence of Sheriff Clerk.
1830 - -	The reporter not then in office.										
1831 - -	- Ditto - - ditto.										
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.					
1832 - -	573 6 3	At Inverness - 101 8 2 Fort William 16 14 8 Portree, Skye 7 13 – Long Island 4 10 – £. 130 5 10	Amount of account paid by Exchequer - - 17 5 – Amount of account for precognitions and criminal warrants paid by co. of Inverness - 6 12 4	– 10 6	1. Fees on summonses, petitions, sequestrations, arrestments, &c. 109 13 – 2. Fees on defences, answers, &c. - - 11 4 6 3. Fees on other procedure in litigated cases 90 7 7 4. Fees in extract commissions, oaths and witnesses - - 27 6 1 5. Fees in proofs, &c. - 2 8 – 6. Fees on consignations and auditing accounts of expenses - - 19 10 – 7. Fees upon extract decrees *in foro* - - 56 10 2 8. Fees on tutorial inventories - - - 6 6 6 9. Fees upon services and infeftments - 30 – – 10. Fees, recording deeds, extracts from records and record of entailed improvements 51 3 9 11. Fees of bonds of caution, caveats and transmitting processes appealed - - - 10 5 – £. 414 14 7	To office-rent and taxes - - 25 – – Stationery - - 23 12 – Printing complaints, arrestments, &c. 8 15 6 Coals, 80 barrels - 4 10 – Gas-lights - - - 5 18 6 Burgh officers for attending at courts, 2 2 – 69 18 – Salaries to four deputes and clerks, as under noted 175 – – Total Expense, £. 244 18 –	Commission, dated 10 October 1831. At that date I was in practice as a writer to the signet in Edinburgh. I abandoned those occupations, and entered upon the discharge of the duties of sheriff clerk in December 1831.	Paid fees of commission to clerk in Home Office, 37 *l.*	Constant personal attendance.	Clerk to the commissioners of supply, and county clerk in Inverness-shire, for which I receive a salary of 50 *l.*	At Ness cottage, within one mile of the town of Inverness.
1833 - -	664 12 8	At Inverness - 92 17 10 Fort William 14 10 – Portree, Skye 8 15 7 Long Island 6 8 4 £. 122 11 9	Total Amount, £. 23 17 4 Amount of account paid by Exchequer - - 60 13 6 Of which, outlay - 25 3 11	– 15 –							
1834 - -	562 – 1	At Inverness - 93 3 10 Fort William 12 13 – Portree, Skye 7 10 – Long Island 4 15 – £. 118 1 10	£. 35 9 7 Account paid by co. of Inverness - 9 19 – Total Amount of Fees 1833, £. 45 8 7 Amount of accounts rendered to Exchequer - - 60 16 3 Of which, outlay - 22 8 2 38 8 1 Account paid by co. of Inverness - 12 10 – Total Amount, £. 50 18 1								
Total Amount of Fees during Three Years' Service - -	1,799 19 –	*Note.*—It may be here mentioned, that upon the above amount of fees an outlay of from 15 *l.* to 20 *l.* per cent. is requisite, in books, paper, printing, &c. connected with the business of the small debt procedure, and that it occupies exclusively the time and attention of one clerk.	*Note.*—The above includes all fees received for criminal business, precognitions, warrants and indictments, as well as from Exchequer, and from the county of Inverness.		*Note.*—The above may be taken as an average of the amount of fees levied under those heads during the three last years. The above fees have been levied in strict conformity with the Act of Sederunt dated 30th January 1830, and schedule thereto annexed.	*Note.*—The above has proved to be the average amount of expense attending the discharge of the duties of this office annually during the last three years. Nor can those duties be discharged with less assistance, or at less expense.					

SALARIES and Allowances made to Deputes and Clerks employed in the Offices of the Sheriff Clerk in the several Districts of *Inverness-shire.*

	Clerks employed in Sheriff Clerk's Office.	Fees paid to each.
		£. s. d.
1. Depute or principal clerk at head office, Inverness -	Donald M'Kenzie -	40 – –
Two assistant clerks at do.	William Austin -	40 – –
	James Cameron -	
2. Depute clerk, Fort William	William Kinloch -	40 – –
3. Depute clerk, Portree -	D. C. Matheson -	35 – –
4. Depute clerk in Long Island	J. B. Lauder - -	20 – –
	£.	175 – –

ABSTRACT.

Total amount of fees during three years' service - -	Brought down - - £.	1,799 19 –
Average - - - - - - - - - - - - - - £.		599 19 8
Deduct average amount of expenses - - - - - - - - - - - - -		244 18 –
Average Free Income - - - - £.		355 1 8

Inverness, 7 November 1834.

(signed) *Patrick Grant.*

No. 18.—RETURN by the SHERIFF CLERK of *Kincardineshire*.

Year.	Total Amount of Fees levied as Sheriff Clerk.	Amount of Fees levied under Small Debt Act.	Amount of Fees levied upon Precognitions.	Amount of Fees levied under Bankrupt Statute	Amount of other Fees levied.	Amount of Annual Expense of Sheriff Clerk's Office.	Date of Appointment as Sheriff Clerk.	Sum paid for Office.	Attendance given by Sheriff Clerk.	Office or Employment other than Sheriff Clerk.	Residence of Sheriff Clerk.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.					
1830	242 3 3	35 17 –	10 3 6	– – –	196 2 9	60 – –	Commission dated 22d July 1815.	Nil.	From 10 o'clock A. M., to 6 o'clock P.M., and at all the sheriff courts.	Commissary clerk, agent of Bank of Scotland, and no other employment.	Stonehaven.
1831	291 14 –	57 7 4	10 10 –	– – –	223 16 8	60 – –					
1832	203 13 1	52 9 4	20 – –	– – –	215 3 9	60 – –					
1833	395 4 4	64 9 4	22 8 –	– – –	308 7 –	80 – –					
1834	364 1 8	81 17 4	11 3 6	2 8 –	268 12 –	70 – –					

	Clerks employed in Sheriff-Clerk's Office.	Fees paid to each.
Number of deputes	Sometimes one	40 *l.* to 60 *l.*
Number of substitutes	none.	
Number of assistants	Four clerks presently	No fixed fees.

Stonehaven, 8 November 1834.

(signed) *Wm. Stewart*, Sheriff Clerk.

No. 19.—RETURN by the SHERIFF CLERK of *Kinross-shire*.

Year.	Total Amount of Fees levied as Sheriff Clerk.	Amount of Fees levied under Small Debt Act.	Amount of Fees levied upon Precognitions.	Amount of Fees levied under Bankrupt Statute.	Amount of other Fees levied.	Amount of Annual Expense of Sheriff Clerk's Office.	Date of Appointment as Sheriff Clerk.	Sum paid for Office.	Attendance given by Sheriff Clerk.	Office or Appointment other than Sheriff Clerk.	Residence of Sheriff Clerk.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.						
1830	149 3 –	28 4 6	7 8 –	- - -	113 7 6	Average expense £28 12 3	20 April 1827.	Nil.	Daily, from 10 to 3, and from 5 to 8 o'clock.	Depute clerk of the peace; the fees drawn amount to about 7 *l.* per annum.	Kinross.
1831	153 4 4	26 19 –	8 9 6	– 17 –	127 15 10						
1832	147 18 –	24 9 –	7 4 –	– 10 6	115 5 6						
1833	139 7 –	21 8 –	6 7 –	- - -	111 12 –						
1834	128 16 6	22 16 –	5 8 –	- - -	100 12 6						

	Clerks employed in Sheriff Clerk's Office.	Fees paid to each.
Number of deputes	—	—
Number of substitutes	—	—
Number of assistants	—	—
		This included in expense of office.

(signed) *Peter MacGill*, Sheriff Clerk.

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No. 20.—RETURN by the STEWART CLERK of *Kirkcudbright*.

Years ending at Whitsunday.	Total Amount of Fees levied as Stewart Clerk.	Amount of Fees levied under Small Debt Act.	Amount of Fees levied upon Precognitions, &c.	Amount of Fees levied under Bankrupt Statute.	Amount of other Fees levied.	Amount of Annual Expense of Stewart Clerk's Office.	Date of Appointment as Stewart Clerk.	Sum paid for Office.	Attendance given by Stewart Clerk.	Office or Employment other than Stewart Clerk.	Residence of Stewart Clerk.	REMARKS.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.		£. s. d.				
1830	381 11 4	35 7 3	15 13 2	- -	330 10 11	107 8 –	15 July 1805.	780 – –	Personal. — Office open from 9 to 9.	Commissary clerk, and collector of cess and assessed taxes for the stewartry of Kirkcudbright.	Kirkcudbright, head burgh of the stewartry of Kirkcudbright.	The rooms occupied as the stewart clerk's office are also occupied as the commissary clerk's office. The expense here stated for rent, fuel and for clerks, are for both offices.
1831	352 2 6	41 16 6	58 6 –	1 4 –	250 16 –							
1832	372 3 8	53 6 3	62 8 3	- -	256 9 2							
1833	326 5 7	54 12 8	42 11 2	- -	229 1 9							
1834	381 17 10	54 7 2	74 6 8	1 5 –	251 19 –							

The expense in other years may vary a little, but it is trifling; it is as follows:

	£.	s.	d.
Office rent	10	–	–
Fuel	6	–	–
Stationery, &c.	15	–	–
Records	5	5	–
Repairs	1	11	6
Postages irrecoverable	1	11	6
Licence to act as notary	8	–	–
Interest on sum paid for office, and insurance of his life	60	–	–
	£. 107	8	–

	Clerks employed in Stewart Clerk's Office.	Fees paid to each.
Number of deputes in 1830	1	- - One-third of fees, after deducting all expense.
Number of deputes in 1831	1	£. 70.
Number of deputes in 1832, 1833 and 1834	1	- - One-half of fees, after deducting all expense.
Number of assistants or writing clerks in 1830, 1831, 1832, 1833 and 1834	3 (£. 20, 10, 5)	£. 35.

These are levied or leviable by Acts of Parliament, and by Acts of Sederunt of March 1748, Barons of Exchequer's order of 2d June 1812, and Act of Sederunt 1830.

The depute and clerks are employed by the stewart and commissary clerk in these offices, and by none other.

The stewart clerk has resided constantly at the seat of the stewart court since April 1822, and done the duties personally; but, for the accommodation of himself and the lieges, he kept, for several years after 1805, the period of his appointment, two deputes; but after he came to reside in Kirkcudbright, in 1822, only one.

The duties performed by the stewart clerk are, signing summonses or libels which are drawn by procurators, drawing and issuing small debt complaints, warrants on petitions, and other judicial proceedings, extracting processes, recording deeds, protests, hornings, inhibitions, improvements on entailed estates, and inventories of heirs entering *cum beneficio inventarii*, and issuing extracts, expeding general, special and other service, passing infeftments on Chancery precepts, writing examination of bankrupts, attending registration and appeal courts and elections, and relative writings, writing procedure, fixing county fiars or prices of grain, directing the publication of royal proclamations, superintending, under the direction of the stewart, execution of writs of extent, and other writs from Exchequer, writing precognitions, &c. in cases of crime, attending the stewart's courts, both civil and criminal, making and keeping record of lists of jurors, and making lists therefrom for trials before the circuit and stewart courts, and acting as clerk to the stewart in all his other official or ministerial duties.

(signed) *David Melville*,
Stewart Clerk of Kirkcudbright.

No. 21.—RETURN by the Sheriff Clerk of *Lanarkshire.*

Year.	Total Amount of Fees levied as Sheriff Clerk.	Amount of Fees levied under Small Debt Act.	Amount of Fees levied upon Precognitions.	Amount of Fees levied under Bankrupt Statute.	Amount of other Fees levied.	Amount of Annual Expense of Sheriff Clerk's Office.	Date of Appointment as Sheriff Clerk.	Sum paid for Office.	Attendance given by Sheriff Clerk.	Office or Employment other than Sheriff Clerk.	Residence of Sheriff Clerk.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.					
1830	2,646 16 –	935 – –	270 – –	– – –	1,441 16 –	1,683 17 –	Dated 10 September 1812.	The present principal clerk was appointed upon the resignation of the former clerk. The life of the late clerk, who retired upon an annuity, was estimated at - - £.1,500 Sum paid to keeper of signet, 3,500 £. 5,000	The principal sheriff clerk has not resided in the county for some years past. He is here occasionally 3 or 4 times in the year for a few days.	Town clerk of Kirkcaldy.	Kirkcaldy in Fifeshire.
1831	3,226 8 5	1,153 15 6	250 – –	38 17 –	1,783 15 11	2,292 18 4					
1832	3,569 19 7	1,185 18 10	235 – –	58 16 –	2,089 2 9	2,206 17 –					
1833	3,648 16 5	1,417 15 6	290 – –	72 13 6	1,868 7 5	2,130 10 –					
1834	3,348 11 –	1,481 10 5	– – –	20 9 6	1,846 11 1	1,576 17 –					

	Clerks employed in Sheriff Clerk's Office.	Fees paid to each.
		£. s. d.
Number of deputes at Glasgow - -	1. James M'Hardy - -	A division of fees with principal clerk.
	2. John M'Donald - -	150 – –
Ditto - ditto at Hamilton - -	3. John Leslie - - -	150 – –
Ditto - ditto at Lanark - -	4. Andrew T. Waterson -	80 – –
Number of assistants or writing clerks at Glasgow - - - - - - -	1. Neil M'Gill - - -	80 – –
	2. William Baird - -	80 – –
	3. J. W. Gordon - -	70 – –
	4. Alex. Mitchell - -	80 – –
	5. Robert Graham - -	60 – –
	6. Francis Paterson - -	50 – –
	7. David Leslie - - -	40 – –
	8. John Spiers - - -	40 – –
	9. John Henderson and other occasional clerks - -	50 – –
Ditto - ditto at Hamilton - -	1. James Young - -	50 – –
		980 – –
To rents of offices, stationery, printing, record books, coal and candle, sweeping and cleaning offices, police and other assessments, bar officer and incidental expenses - - - - - - - - - - - -		596 17 –
	£.	1,576 17 –

The reversion, including the precognitions, is divisible between the principal clerk and the reporter. In the previous years, the proportion falling to the latter is included in the annual expenses of the office. (signed) *J. M'H.*

The foregoing schedule commences, as regards the fees and emoluments received, with 15th May 1829, and ends 15th May 1830, and so on yearly down to 15th May 1834. With reference to the first of these years, the accounts were not then kept in a classified form, and the fees of bankrupt examinations were mixed up with the general fees, and cannot therefore be stated separately.

The fees received upon precognitions are audited at the Exchequer, and passed annually; but from the deductions made, it is not possible to condescend upon the exact amounts received. The sums stated under that head, however, it is believed, will be found pretty correct. The account for the year ending at Whitsunday last is at present under audit, and the amount not ascertained; but it will be less than the previous year, and is not filled up.

The sheriff clerk of Lanarkshire, did not accept or act upon the interim table of fees provided by Act of Sederunt of 27th January 1830. He continues to take the fees payable under the Acts of Sederunt and Adjournal 1748, and the subsequent Statutes and Acts of Sederunt regulating sheriff clerks' fees.

The deputes and assistants or writing clerks are specially named, with the allowance paid to each, separately. They are all paid by stated salaries, except the reporter, who has been 22 years depute clerk, and participates in the fees. They are all exclusively employed in discharging the duties of the office.

All which is humbly reported by

(signed) *James M'Hardy,*
Sheriff Clerk Depute of Lanarkshire.

Sheriff Clerk's Office, Glasgow,
15 November 1834.

No. 22.—RETURN by the Sheriff Clerk of *Linlithgowshire.*

	Total Amount of Fees levied as Sheriff Clerk.	Amount of Fees levied under Small Debt Act.	Amount of Fees levied upon Precognitions.	Amount of Fees levied under Bankrupt Statute.	Amount of other Fees levied.	Amount of Annual Expense of Sheriff Clerk's Office.	Date of Appointment as Sheriff Clerk.	Sum paid for Office.	Attendance given by Sheriff Clerk.	Office or Employment other than Sheriff Clerk.	Residence of Sheriff Clerk.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.		£.			
1830	142 2 3	29 10 –	19 10 6	– –	93 1 9	23 7 10	5th May 1804.	1,000	The sheriff clerk performed the duties of the office in person down to the period of his removal to Falkirk; and the duties have since been performed partly by him and partly by his depute; but no account of his attendance has been kept, not being aware that such might be required.	Commissary clerk, clerk to the Linlithgow turnpike trustees, clerk to commissioners of supply for Linlithgowshire. The sheriff clerk likewise practises as a procurator in the Sheriff Court of Stirlingshire.	The sheriff clerk resided in the town of Linlithgow from the date of his appointment down to 1828; and since that period he has resided at Merchiston Hall, near Falkirk.
1831	197 5 5	45 8 –	22 3 10	– –	129 13 7	25 14 –					
1832	176 15 2	38 2 –	18 15 6	2 12 6	117 5 2	22 8 –					
1833	241 6 6	30 8 6	25 4 –	1 11 6	184 2 6	32 11 6					
1834	206 13 1½	38 – 6	23 15 4	– –	144 17 3½	28 – 6					

	Clerks employed in Sheriff Clerk's Office.	Fees paid to each.
Number of deputes	1	70 guineas.
Do. of substitutes	none.	
Do. of assistants	none.	

Expenses.	1830.	1831.	1832.	1833.	1834.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Office rent and repairs, average	5 5 –	5 5 –	5 5 –	5 5 –	5 5 –
Coal and candle	2 19 2	3 10 –	2 11 6	2 6 –	2 14 –
Stationery and books	6 14 8	7 6 –	5 10 6	6 2 –	7 14 –
Printing small debt summonses	2 4 –	3 8 –	2 16 –	2 10 –	3 – –
Occasional writings, average	5 – –	5 – –	5 – –	5 – –	5 – –
Servant for cleaning office, &c.	1 5 –	1 5 –	1 5 –	1 5 –	1 5 –
Printing claims for enrolments, &c.	– –	– –	– –	10 3 6	3 2 6
£.	23 7 10	25 14 –	22 8 –	32 11 6	28 – 6

The salary of the clerk depute is paid from the fees of the sheriff clerk and commissary business; and he is employed generally in the execution of the duties of sheriff and commissary clerk, and occasionally in that of clerk to commissioners of supply and turnpike trustees, and has no other employment. In the two latter branches there is but little to do.

(signed) *John Wilson*, Depute.

Detail of Fees.	1830.	1831.	1832.	1833.	1834.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
1. Fees of small debt cases	29 10 –	45 8 –	38 2 –	30 8 6	38 – 6
2. Fees of precognitions	19 10 6	22 3 10	18 15 6	25 4 –	23 15 4
3. Fees of bankrupt examinations	– –	– –	2 12 6	1 11 6	–
4. Fees of deeds and protests	2 2 8½	2 1 2½	1 8 9½	1 19 10½	5 2 8½
5. Fees of hornings & inhibitions	3 13 8½	2 6 9	5 3 1½	5 – 4½	3 8 9
6. Fees of attorney certificates	– 9 –	– 10 –	– 9 –	– 9 –	– 9 –
7. Fees of sequestrations	19 3 10	22 13 4	24 15 –	20 17 –	28 14 –
8. Fees of poindings	3 12 –	8 15 –	7 13 –	7 3 –	5 19 –
9. Fees of summary applications, summonses and depositions	5 16 –	7 13 –	7 15 –	4 3 –	3 18 –
10. Fees of extracts of decrees	25 9 6	27 5 –	17 19 –	15 19 –	15 9 6
11. Fees of compositions in lieu extract	16 4 6	29 – –	19 6 6	24 15 –	16 15 6
12. Fees of transmission of prisoners	6 14 –	8 8 9½	11 9 3	11 13 –	5 12 6
13. Fees of indictments from Justiciary Court	– –	– –	– –	4 1 3	4 4 1
14. Fees of bail bonds	4 5 –	4 – –	5 15 –	3 15 –	2 17 6
15. Fees of attending to Civil Jury Court precepts	– –	– –	– –	1 15 –	1 10 –
16. Fees of recording entailed accounts	1 7 6	8 15 –	2 15 –	– 17 6	2 2 6
17. Fees of services of heirs	4 4 –	3 3 –	2 2 –	1 11 6	1 3 –
18. Fees of claims of enrolment	– –	– –	– –	65 14 –	14 2 –
19. Fees of commissary business	– –	5 2 6	11 4 6	14 9 –	32 9 6
£.	142 2 3	197 5 5	176 15 2	241 6 6	206 13 1½

No. 1, levied under Act 10 Geo. 4, c. 55. Nos. 2. 12, 13, Exchequer Regulations, 2d June 1812. No. 18, Reform Act. No. 19, Act of Sederunt, 21st Feb. 1824. Nos. 4, 5, 6, 7, 8, 9, 10, 11. 14. 17, Act of Sederunt, 1748. No. 15, Jury Court Regulations. Nos. 3 and 16, by usage at ordinary business rate.

Linlithgow, 30 March 1835. (signed) *John Wilson*, Sheriff Clerk Depute.

No. 23.—RETURN by the SHERIFF CLERK of *Nairnshire*.

—	Total Amount of Fees levied as Sheriff Clerk.	Amount of Fees levied under Small Debt Act.	Amount of Fees levied upon Precognitions.	Amount of Fees levied under Bankrupt Statute.	Amount of other Fees levied.	Amount of Annual Expense of Sheriff Clerk's Office.	Date of Appointment as Sheriff Clerk.	Sum paid for Office.	Attendance given by Sheriff Clerk.	Office or Employment other than Sheriff Clerk.	Residence of Sheriff Clerk.
	£. s. d.	£. s. d.	£. s. d.		£. s. d.			£.			
From 1st Nov. 1830 to 1st Jan. - 1831	27 17 2	4 3 10	- -	nil.	23 13 4	The average expense of the sheriff's clerk's office in Nairnshire is as follows, viz.	1st December 1807.	145	The attendance which the clerk considers himself bound to give is as follows:—From 10 A. M. to 4 P. M., and from 6 P. M. to 9 P. M. on every lawful day, except Saturday, on which attendance is given from 10 A. M. to 3 P. M.; but the depute clerk's dwelling-house and office being conjoined, he is to be found at all hours.	none	Nairn.
— - - 1831	102 16 3	39 4 4	5 11 4	- -	58 - 7	Rent - - - £. 5 -					
— - - 1832	87 10 6	41 6 2	3 9 -	- -	42 15 4	Coal and candle - 3 10					
— - - 1833	86 16 11	30 6 6	12 15 -	- -	43 15 5	Stationery, including printing small debt complaints and registers - 10 -					
To 15th Aug. - 1834	54 3 10	22 14 11	2 16 -	- -	28 12 11	Cleaning office, &c. - 10					
						Amounting, together, to - £. 19 -					

	Clerks employed in Sheriff Clerk's Office.	Fees paid to each.
Number of deputes - - - - -	- - 1 - -	One-half of the whole fees and emoluments belonging to the office.
Do. of substitutes - - - -	- - none - -	- - none.
Do. of assistants - - - -	- - 2 - -	- - none.

Nairn, 3 March 1835.

(signed) *Robert Malcolm*,
Sheriff Clerk Depute.

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No. 24.—RETURN by the Sheriff Clerk of *Orkney*.

In obedience to the requisition of the Royal Commission for the Improvement of the Law, now sitting in Edinburgh, of date 29th September last, the sheriff clerk of Orkney returns as follows: For his Return to Nos. 1, 2, 3, 4 and 5 of requisition, he refers to the accompanying Schedule. As to the return for the first year from Whitsunday 1829 to Whitsunday 1830, prior to his entry, he sees in a return, made in May 1830, of the sheriff clerk's fees, the whole amount stated, for the year 1829, at 102 *l.* 8 *s.* 4 *d.*, whereof the Small Debt Court fees amounted to 14 *l.* 18 *s.*, and the public accounts, payable by the county and Exchequer, to 9 *l.* 5 *s.* This return was made after the death of the late sheriff clerk, and the reporter apprehends from insufficient materials. He may mention that the greater amount of fees, for the last year, arises principally from several services and infeftments of heirs. To No. 6, the Act of Sederunt, of 27th January 1830, has been the authority under which the fees, in civil matters, have been levied since 15th May 1830. In the public matters payable at Exchequer, the Exchequer order of 2d June 1812 rules, and the old Act of Sederunt in 1745, a little modified, is the rule in county matters. The sheriff clerk obtained that, in criminal complaints, the charge should be 2 *s.* for first warrant, and 1 *s.* for after ones, in place of the fee on complaints and witnesses, exigible by the old Act of Sederunt. This charge simplifies the matter, leaving the emolument much as it was; but the county has paid no part of the present sheriff clerk's accounts, though audited since his entry to office. To No. 7, *vide* Schedule. Besides the 55 *l.* 15 *s.*, there will fall to be added 2 *l.* 2 *s.*, being the sheriff clerk's expenses attending the Registration Court at Stromness, calculated at two days each year, which will increase the deductions from the emoluments to 57 *l.* 17 *s.*; and if the loss of 10 *l.* a year be not credited to the reporter's remissness in not collecting his fees, it should form a deduction: but, be it observed, that he considers the system of credits the principal cause of the loss, an inheritance devolved on him through the smallness of the income of the sheriff clerk, which led former clerks into business and acquaintanceship in the court, and with suitors in it. To No. 8, *vide* Schedule. To No. 9, *vide* Schedule. The clerks assist in execution of the other offices. The sheriff clerk has no other business. To No. 10, The usual duties required of the sheriff clerk are performed; and as to the attendance, *vide* Schedule. The sheriff clerk has been resident at Kirkwall since July 1830. No. 11, *vide* Schedule. To give the fullest information there is produced with this, copy return of sheriff clerk of Orkney's fees, made on 29th August last, to the Secretary of State for the Home Department, and the sheriff clerk fees arranged under heads, agreeable to Act of Sederunt in July 1630, of the year from 15th May 1830 to 15th May 1831; as also, state of fees of every day in the two succeeding years. In conclusion, the reporter thinks it right to state, that the commissary clerk of Orkney and Zetland died a few days ago; and that he considers, though it does not appear to be fixed that the commissary clerkship should merge into the sheriff clerkship, as the office of commissary does into the sheriffship, that in the smaller counties this may be reasonably expected, and with such a view he reports the death to the commissioners thereto, besides having petitioned the Lords of the Treasury. The requisition to the commissary clerk has been given the late commissary clerk depute, who is to furnish the return called for. And that, in place of the fees of office, the situation of sheriff clerk may be put on salary, is the earnest wish and

Return of

(signed) *W. H. Fotheringhame*,
Sheriff Clerk of Orkney.

Kirkwall, 13th October 1834.

—	1. Total Amount of Fees levied as Sheriff Clerk.	2. Amount of Fees levied under Small Debt Act.	3. Amount of Fees levied upon Precognitions.	4. Amount of Fees levied under Bankrupt Statute.	5. Amount of other Fees levied.	6. Amount of Annual Expense of Sheriff Clerk's Office.	7. Date of Appointment as Sheriff Clerk.	8. Sum paid for Office.	9. Attendance given by Sheriff Clerk.	10. Office or Employment other than Sheriff Clerk.	11. Residence of Sheriff Clerk.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.						
Whit. 1829 to Whit. 1830	—	—	—	—	—	Office rent - £.10 10 Coal and candle - 5 5 One depute - - 20 – One assistant - - 10 – Stationery - - 10 –	2 June 1830. Entered on office 22 July 1830.	Nil paid for office.	Office hours in session, from 10 A. M. to 3 P. M., and 7 to 8 P. M. In vacation, from 11 A. M. to 2 P. M. But, in fact, attendance is given always from 10 A. M. to 4 P. M. and 6 to 9 P. M.	Clerkship of peace, keeper of register of sasines for Orkney and Zetland, both at Kirkwall.	Kirkwall.
– 1830 to – 1831	165 12 9	45 11 6	5 2 6	2 4 –	112 14 9						
– 1831 to – 1832	182 16 2	36 1 8	7 12 –	3 7 6	135 15 –	£. 55 15 All payable directly by principal sheriff clerk. In addition 2 *l.* 2 *s.* expense attending registration of freeholders at Stromness.					
– 1832 to – 1833	188 – –	43 10 4	5 16 –	3 14 6	131 19 3						
– 1833 to – 1834	230 5 3	39 11 4	2 6 –	5 18 –	182 9 11						

The above is the Schedule referred to.

(signed) *W. H. Fotheringhame*,
Sheriff Clerk of Orkney.

13th October 1834.

No. 25.—RETURN by the Sheriff Clerk of *Peebles-shire*.

—	1. Total Amount of Fees levied as Sheriff Clerk.	2. Amount of Fees levied under Small Debt Act.	3. Amount of Fees levied upon Precognitions.	4. Amount of Fees levied under Bankrupt Statute.	5. Amount of other Fees levied.	6. Amount of Annual Expense of Sheriff Clerk's Office.	7. Date of Appointment as Sheriff Clerk.	8. Sum paid for Office.	9. Attendance given by Sheriff Clerk.	10. Office or Employment other than Sheriff Clerk.	11. Residence of Sheriff Clerk.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.					
1830	124 14 10	2 14 –	1 15 –	– –	120 5 10	35 – –	2 May 1820.	Nothing paid for office.	The sheriff clerk resides in Peebles, and, generally speaking, performs all the duties in person, and has not been absent from Peebles above a few days, and that very seldom, (with one exception in which he was absent three weeks last year) for the last five years.	The sheriff clerk is clerk of the peace and supply, holds an interim appointment as commissary clerk, is joint-collector of taxes and county-rates, clerk of lieutenancy; besides, he is joint-treasurer to four districts of turnpike road trustees, and has no other employment but that of agent for a bank and insurance company.	Peebles.
1831	78 4 2	5 10 4	7 9 –	– –	65 4 10	35 – –					
1832	72 – 4½	5 13 4	5 12 –	– –	60 15 –½	35 – –					
1833	157 14 10½	4 6 8	9 3 –	– 10 6	143 14 8½	35 – –					
1834	49 19 8	5 19 4	11 13 –	– –	32 7 4	35 – –					

Note in reference to column 1.—It will be observed that the amount of fees for the years 1830 and 1833, is much larger than on an average of years. This arose from there being some services and infeftments on entailed estates both these years; and in the latter year, in addition, the fees under the Reform Act are all included, without making any deduction of expense for travelling, printing, &c., which was considerable. It may be mentioned in general, that the gross amount of fees stated in the above column, is the gross amount charged, not received. It has been the practice to keep an account with the practitioners, and if, from the poverty of their employers, they have not recovered their expenses, it is usual to abate the sheriff clerk's fees, in whole or in part. In like manner, the charges for public business are those made, not allowed; for however conformable they may appear to the regulations, and however inadequate as they, generally speaking, are, for the trouble undergone, some part is cut off every year in Exchequer. The fees are charged as under:—For court fees, Act of Sederunt 1748; regulations in Exchequer for criminal business, and Act of Sederunt 1830, for services and infeftments.

Note in reference to column 6.—It is somewhat difficult to state the amount under this head, mixed up as the expense is with the other offices: I therefore give a proportion at a very moderate rate. Office rent, there being no public office afforded by the county, 10*l.* Proportion of clerk's salary, 15*l.* Coal, candle and stationery, 10*l.*—35*l.*

Note in reference to clerks, &c.—There is in general a clerk and an apprentice in the sheriff clerk's office, who have no emolument save what may be paid to them by the sheriff clerk, and are employed by him in the duties of the other offices held by him; the proportion of salary for the sheriff clerk's department has been given in the above note to No. 6. The persons employed by the sheriff clerk are not employed by any one but himself. As the sheriff clerk performs the duties in person, he does not require any deputy; but, however, he generally grants a deputation to his clerk to act when he is absent or on special occasions.

Peebles, 5 November 1834. (signed) *John Welsh*, Sheriff Clerk.

No. 26.—RETURN by the Sheriff Clerk of *Perthshire*.

Years.	Total Amount of Fees levied as Sheriff Clerk. (*a*)	Amount of Fees levied under Small Debt Act.	Amount of Fees levied upon Precognitions.	Amount of Fees levied under Bankrupt Statute.	Amount of other Fees levied.	Amount of Annual Expense of Sheriff Clerk's Office. (*b*)	Date of Appointment as Sheriff Clerk.	Sum paid for Office.	Attendance given by Sheriff Clerk.	Office or Employment other than Sheriff Clerk.	Residence of Sheriff Clerk.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.					
1830	1,112 19 7	165 5 8	45 4 –	1 11 6	- - -	265 17 4½	24th October 1815.	The sheriff clerk's father paid 2,000 *l.* for the office of sheriff clerk. The present sheriff clerk received his appointment without any payment.	Constant attendance.	Clerk of peace and keeper of particular register of sasines for Perthshire.	Marshall Cottage, within half-a-mile of sheriff clerk's office, Perth.
1831	1,526 1 1½	182 19 10½	47 14 –	2 5 –	- - -	283 14 11					
1832	1,591 3 7	242 1 2	37 1 –	8 4 1½	- - -	275 4 6					
1833	1,389 8 4	245 11 10	34 10 6	3 15 2	- - -	299 13 7½					
1834	1,243 19 8	261 15 2	47 19 6	1 6 8	- - -	281 18 4½					

	Clerks employed in Sheriff Clerk's Office.	Fees paid to each.
		£.
Number of deputes at Perth - - -	1	160
Ditto of substitutes - - - - -	none	—
Ditto of assistants or clerks - - - -	9	110

Remarks.

(*a*) The present sheriff clerk only drew one-third of the fees for the year 1830. The former sheriff clerk being then alive, drew the other two-thirds. This is applicable to the whole of the preceding years since the date of the present clerk's appointment in 1815.

(*b*) The sheriff clerk of Perthshire pays no rent for his office. The Act for assessing the county of Perth for public buildings authorizes the county to charge rent; but this was not done, on the ground of the late sheriff clerk (the present sheriff clerk's father) having disbursed the whole sum assessed, amounting to nearly 28,000 *l.*, without making any charge against the county. The rent of the office may be stated at 30 *l.* per annum.

Perth, 14th November 1834. (signed) *James M. Patton.*

N.B.—A separate Return will be made from Dumblane. (signed) *J. M. P.*

RETURN by the Sheriff Clerk of *Perthshire* for the *Western* or *Dumblane District*.

Years.	Total Amount of Fees levied as Sheriff Clerk.	Amount of Fees levied under Small Debt Act.	Amount of Fees levied upon Precognitions.	Amount of Annual Expenditure of Sheriff Clerk's Office.	Amount of Fees levied under Bankrupt Statute.	Amount of other Fees levied.	Date of Appointment as Sheriff Clerk Depute.	Attendance given by the Sheriff Clerk Depute.	Office or Employment other than Sheriff Clerk.	Residence of Sheriff Clerk Depute.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.						
1830 - -	83 13 10	30 7 10	43 12 6	18 16 10	none	none	February 1818	daily	Commissary clerk depute for this district.	Dumblane.
1831 - -	119 14 6	46 19 6	48 3 8	26 10 6½						
1832 - -	88 6 3	49 2 –*	44 6 7	18 7 2†						
1833 - -	58 13 2	44 18 10*	49 10 1	22 9 –†						
1834 - -	78 3 7	44 6 –*	42 11 3	23 9 7†						

I am depute sheriff clerk for the Western or Dumblane district of Perthshire, under Mr. Patton, principal sheriff clerk of Perthshire, at Perth, and I pay him the one-half of the fees. I keep two clerks as assistants, and they receive of fees each from 15 *l.* to 20 *l.* yearly; but these sums are not included in the above expenditure.

* Mr. Stephen, at Kincardine, in this district, has been deputy sheriff clerk there, for the Small Debt Court, during 1832, 1833 and 1834. The average fees received by him is 12 *l.* 1 *s.* 2 *d.*, which is included in these sums.

† The average of Mr. Stephen's expenditure during said years is 3 *l.* 7 *s.* 1 *d.* These are included in the above state.

(signed) *Chas. Macara,*
Sheriff Clerk Depute of Dumblane, or Western District of Perthshire.

—	Total Amount of Fees levied as Sheriff Clerk.	Amount of Fees levied under Small Debt Act.	Amount of Fees levied upon Precognitions.	Amount of Fees levied under Bankrupt Statute.	Amount of other Fees levied.	Amount of Annual Expense of Sheriff Clerk's Office.	Date of Appointment as Sheriff Clerk.	Sum paid for Office.	Attendance given by Sheriff Clerk	Office or Employment other than Sheriff Clerk.	Residence of Sheriff Clerk.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.					
1830	—	—	—	—	—	—					
1831	—	—	—	—	—	—					
1832	—	—	—	—	—	—					
1833	1,214 18 11	395 6 9	Exchequer and county account 149 19 3	11 19 6	657 13 5	483 — —	16 April 1832	£. 300 annually during Mr. Walkingshaw's life, per Lord Melbourne's Commission.	Constant -	None - -	Paisley -
1834	1,189 10 8	446 7 5	Account not yet returned from Exchequer.	7 5 6	735 17 9	418 — —					

From Whitsunday 1832 to Whitsunday 1833.

	Clerks employed in Sheriff Clerk's Office.	Fees paid to each.
Number of deputes - - - - - - -	Two; one at Paisley and one Greenock.	£. 100 besides half of commissions of proofs, say 30 *l.*
Ditto - of substitutes' clerks - - - - - -	Three	£. 40 each
Ditto - of assistants - - - - - -	Two	One at 20 *l.* the other at 10 *l.*
	For all - - £.	380 — —
Office rent at Greenock - - - - - - - - - -		15 — —
Cleaning offices - - - - - - - - - -		8 — —
Stationery, Exchequer records, &c. - - - - - -		26 — —
Printing small debt claims, bonds, &c. &c. - - - - -		24 — —
Poors' rates, local taxes, postages, incidents, filling up papers in record room - - - - - - - - - - -		30 — —
	£.	483 — —

From Whitsunday 1833 to Whitsunday 1834.

	£. s. d.
Two deputes; one at Paisley, and one at Greenock, including half fees of commission - - - - - - - - - - - - - -	200 — —
Three clerks, including assistants - - - - - - - - - -	105 — —
Office rent, stationery, &c., as in 1832 - - - - - - - -	73 — —
Paid for furniture in both offices belonging to Mr. Walkingshaw - - - -	40 — —
£.	418 — —

The salaries to deputes was reduced this year in consequence of the annuity payable to the late clerk for his long services, above 40 years, as contained in the Secretary of State's Commission; but at his death are to be raised according to agreement.

The Exchequer account, from Whitsunday 1833 to Whitsunday 1834, is not yet taxed by the Exchequer, and therefore the fees cannot be stated.

(signed) *Rob. Stewart,*
Sheriff Clerk of Renfrewshire.

Paisley, 6 November 1834.

No. 28.—RETURN by the Sheriff Clerk of *Ross-shire*, for *Eastern District*.

—	Total Amount of Fees levied as Sheriff Clerk.	Amount of Fees levied under Small Debt Act.	Amount of Fees levied upon Precognitions.	Amount of Fees levied under the Bankrupt Act.	Amount of other Fees levied.	Amount of Annual Expense of Sheriff Clerk's Office.	Date of Appointment as Sheriff Clerk.	Sums paid to Depute and Assistants.	Attendance given by Sheriff Clerk.	Office or Employment other than Sheriff Clerk.	Residence of Sheriff Clerk.
	£. s. d.	£. s. d.	£. s. d.			£. s. d.					
From 25 May 1829 to May 1830.	272 – 6½	45 9 6	6 6 –	None.	None.	*Clerks - - 25 – –	2 Sept. 1815	Depute - £. 15	Extractor of all writs, and daily attendance in discharging the whole duties of the office, &c. &c.	Acts in no other capacity than that of sheriff clerk.	Tain.
1830 to 1831	231 1 3	86 8 –	4 3 6			Office rent - 6 – –		Assistants - 10			
1831 to 1832	218 6 4	81 16 6	5 11 –			Printed complaints, including all stationery - 7 – –		£. 25			
1832 to 1833	175 10 –	39 15 6	1 1 –			Coals - - 1 5 –					
1833 to 1834	125 6 –	51 – –	3 2 6			Candles - - 1 – –					
						£. 40 5 –					

	Clerks employed in Sheriff Clerk's Office.	Fees paid to Each.
Number of deputes - - - - - -	One	£. 15
Ditto - of substitutes - - - - - -	None.	
Ditto - of assistants - - - - - -	Two	£. 5. and £ 5.

Sheriff Clerk's Office, Tain, 4 November 1834.

I certify that the above Return comprehends the various branches of business performed by me, and that the amount of the different sums therein stated, as received with the amount of expenses mentioned as incurred by me, are correctly stated.

(signed) *Alex. Ross Suter*,
Princl. Sh. Clk. of Ross-shire.

N. B.—*See* Note on Dingwall Return.

* The expenses incurred in 1832 far exceeded the outlay of the other four years, on account of the extra waste of stationery, &c. occasioned by the registration and appeal courts.

RETURN by the SHERIFF CLERK of *Ross-shire*, for the *Dingwall* or *Western District*.

——	Total Amount of Fees levied as Sheriff Clerk.	Amount of Fees levied under Small Debt Act.	Amount of Fees levied upon Precognitions.	Amount of Fees levied under Bankrupt Act.	Amount of other Fees levied.	Amount of Annual Expense of Sheriff Clerk's Office.	Date of Appointment as Sheriff Clerk.	Sum paid for Office to Principal Sheriff Clerk of the County.	Attendance given by Sheriff Clerk.	Office or Employment other than Sheriff Clerk.	Residence of Sheriff Clerk Depute.
	£. s. d.	£. s. d.				£. s.		£.			
From May 1829 to May 1830	211 19 6	68 15 –	None; precognitions being taken in the fiscal's office, and written by his clerk.	- none -	For auditing accounts of expenses, included in the first column.	Clerks - - 34 –	5 Oct. 1831	100	Extractor of all writs, and daily attendance in discharging the whole duties of the office.	Auditor of court since the 14th day of Aug. 1833.	Dingwall.
1830 to 1831 -	200 15 8	70 4 8				Office-rent - 7 10					
1831 to 1832 -	186 13 –	73 2 –				Printed complaints, including all stationery - 8 –		100			
1832 to 1833 -	159 16 2	65 14 4				Coals - - 1 10		100			
1833 to 1834 -	189 14 2	60 1 6				Candles - - 1 –		100			
						£. 52 –					

	Clerks employed in Sheriff Clerk's Office.	Fees paid to each.
Number of deputes - - - - -	2	£. 26 and £. 8
D° - of substitutes - - - -	none.	
D° - of assistants - - - - -	none.	

N. B.—The above fees are charged in terms of the Act of Sederunt, dated the 27th day of January 1833, and the Act of Parliament 10 Geo. 4, c. 55; but previous to the passing of the Act of Sederunt, the clerk charged according to an old practice established by his predecessor in office.

Sheriff Clerk's Office, Dingwall, 4 November 1834.

I certify, that the within Return comprehends the various branches of business performed by me, and that the amount of the different sums therein mentioned is correctly stated; but my predecessor in office having carried his books, &c. along with him at quitting the office, I had to make the Return so far as applicable to his term, and in reference to the requisition from the records of court and processes.

(signed) *Will. Ross*, C. D.

No. 29.—RETURN by the SHERIFF CLERK of *Roxburghshire*.

Years.	Total Amount of Fees levied as Sheriff Clerk.	Amount of Fees levied under Small Debt Act.	Amount of Fees levied upon Precognitions.	Amount of Fees levied under Bankrupt Statute.	Amount of other Fees levied.	The Authority under which the Fees are levied.	Amount of Annual Expense of Sheriff Clerk's Office.	Date of Appointment as Sheriff Clerk.	Sum paid for Office.	Attendance given by Sheriff Clerk.	Office or Employment other than Sheriff Clerk.	Residence of Sheriff Clerk.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.		£. s. d.					
From Whitsunday 1829 to 1830 - -	393 10 5	23 5 2	42 13 –	none	327 12 3	The fees, previous to 15th May 1830, were levied chiefly under the authority of the Act of Sederunt 1748; and, subsequent thereto, under the authority of Act 6 of Geo. 4, c. 23, and Act of Sederunt following thereon, of 27th January 1830.	115 – 2	22 July 1815.	£.25. 19. 4., being the fees, &c. for the commission.	The sheriff clerk performs all the duties which the office requires. His attendance from year to year is constant. The office is open from 9 morning till 8 evening; but at all other hours he acts when required, and that not unfrequently.	The sheriff clerk holds also the office of commissary clerk. He is likewise a notary public; but does so little in that way, that, were it not for his being sheriff clerk, he would not take out the annual certificate.	Constantly in Jedburgh, the county town, and where the courts are held.
— - 1831	436 16 1	25 3 6	31 9 –	none	380 3 7		119 3 7					
— - 1832	451 12 6	36 12 10	39 16 –	none	375 3 8		146 16 11					
— - 1833	487 3 8	30 5 2	55 13 –	none	401 5 6		146 3 –					
— - 1834	380 12 –	32 1 11	49 11 –	none	298 19 1		136 14 4					
		See separate detailed Statements.					*See* separate detailed Account.					

	Clerks employed in Sheriff Clerk's Office.	Salaries (no Fees) paid to each.
		£.
Number of * deputes - - - - - -	1	60 This salary is to be increased.
D° - of substitutes - - - - - -	none	none.
D° - of assistants - - - - - -	1	20

* This depute might be more properly styled a clerk or assistant; for, although he holds a deputation, he only acts when the sheriff clerk is occasionally or unavoidably absent. His attendance in the office is constant for office business. He may, at bye hours, do some little business for himself, but which the sheriff clerk cannot give any account of. The second assistant also works constantly in the office, and has no other employment.

A true Return,

Jedburgh, 5 November 1834. (signed) *Wm. Rutherford*, Sheriff Clerk.

DETAILED ACCOUNT of Fees of Sheriff Clerk of *Roxburghshire*, from Whitsunday 1829 to Whitsunday 1830, according to the arrangement adopted by him previous to that prescribed by Act of Sederunt, 26 January 1830.

	£.	s.	d.
Libels and first petitions	22	16	6
Sundry other fees of process papers	19	8	–
Auditing	8	2	5
Composition, 50 *l.* 19 *s.*; dues of extract, 30 *l.* 10 *s.* 8 *d.*	81	9	8
Consignation fees, 5 *l.* 17 *s.*; fees of levying, 6 *l.* 1 *s.* 9 *d.*	11	18	9
Sequestration of tenants' effects	19	–	4
Warrants of sale or sequestrations and poindings, and warrants of arrestment	14	16	2
Services and tutorial business	16	10	6
Sasines	16	4	3
Fiars, general trouble, and other sundries	9	1	–
Records of deeds and protests	38	12	–
Record of inhibitions and hornings	7	10	6
Record of improvements on entailed estates	5	14	–
Freeholder business	26	3	6
Criminal matters other than precognitions	30	4	8
Add, £.	327	12	3
Precognitions	42	13	–
Small Debt Court	23	5	2
£.	393	10	5

Jedburgh, 5 November 1834.

Referred to in Report of this date.

(signed) *Wm. Rutherford*, Sheriff Clerk.

DETAILED ACCOUNT of Fees of Sheriff Clerk of *Roxburghshire*, for each of the four following Years, up to Whitsunday 1834, according to the arrangement prescribed by Act of Sederunt, 27 January 1830.

	From Whitsunday 1830 to 1831.			From Whitsunday 1831 to 1832.			From Whitsunday 1832 to 1833.			From Whitsunday 1833 to 1834.		
	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.
1. Libels and other first papers in process, summary applications and arrestments, and loosing thereof, and sequestration of tenants' effects	53	14	6	55	17	4	46	9	8	38	2	8
2. Defences or other first papers for defenders or compearers	9	2	–	8	17	–	6	13	–	7	6	–
3. Third and all after papers in process and productions and enrolments, borrowings and captions	74	6	6	56	11	–	31	16	–	37	7	9
4. Oaths and declarations of parties and witnesses, and writing the same, acts and commissions and extracts thereof, and diligences and extracts thereof	17	7	6	13	3	–	6	10	–	5	18	–
5. Fees as commissioner on proofs	–	–	–	–	–	–	–	4	–	—		
6. Warrants of sale and other dues thereon, such as levying, &c., and taking up inventories on sequestrations	18	4	11	18	16	–	13	1	4	19	5	6
7. Consignation fees	1	13	–	3	15	6	1	7	6	2	1	6
8. Auditing accounts of expenses	22	4	–	16	18	6	16	15	–	9	1	6
9. Extracts of decreets in absence and *in foro*, and of protestations and extracts thereof	32	2	–	23	17	6	32	–	–	15	15	–
10. Tutorial and curatorial inventories and other fees connected therewith	3	10	6	11	6	3	2	5	–	3	12	–
11. Services general and special, and infeftments	8	17	6	48	17	–	8	17	–	12	12	6
12. Record of deeds and protests, record of inhibitions and record of improvements	43	19	10	39	19	3	44	11	10	47	4	6
13. Bankrupt examinations	—			—			—			—		
15. All other allowances on public business, including fiars, and excepting precognitions	57	18	10	51	13	4	43	2	2	46	16	8
16. Bonds of caution, civil and criminal, caveats, searches for processes, and all other fees not in any of the other columns	13	6	6	13	7	6	10	19	6	14	17	6
Freeholders' business	18	1	–	12	4	6	136	13	6	38	18	–
18. Composition dues of extract on processes finally transacted or ended before May 1830	5	15	–	—			—			—		
Add, £.	380	3	7	375	3	8	401	5	6	298	19	1
14. Precognitions	31	9	–	39	16	–	55	13	–	49	11	–
17. Small Debt Court	25	3	6	36	12	10	30	5	2	32	1	11
£.	436	16	1	451	12	6	487	3	8	380	12	–

Jedburgh, 5 November 1834.

Referred to in Report of this date.

(signed) *Wm. Rutherford.*

EXPENSE of Establishment of SHERIFF CLERK'S OFFICE of *Roxburghshire*, for the following Five Years.

	Office Rent.	Coals, &c. Light and Servant.	Clerks' or Assistants' Salaries.	Notary Certificate.	Record Books, Stationery, and other Sundries.	TOTAL.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
From Whitsunday 1829 to 1830	25 – –	5 10 –	50 – –	8 – –	26 10 2	115 – 2
— 1831	25 – –	5 10 –	60 – –	8 – –	20 13 7	119 3 7
— 1832	25 – –	5 10 –	75 – –	8 – –	30 6 11	143 16 11
— 1833	25 – –	5 10 –	82 2 –	8 – –	25 11 –	146 3 –
— 1834	25 – – *	5 10 –	80 – –	8 – –	18 4 4	136 14 4

* £. 10 is allowed of this by the county, in consideration of the sheriff clerk's extra expense in making a fire-proof apartment for the records.

Jedburgh, 5 November 1834. Referred to in Report of this date. (signed) *Wm. Rutherford.*

No. 30.—RETURN by the SHERIFF CLERK of *Selkirkshire.*

IN a separate Schedule, relative hereto, I have given a return of—

1. The total amount of the fees, charges and emoluments of every description, levied or leviable by me, as sheriff clerk of Selkirkshire, for each of the five years preceding Whitsunday 1834.
2. The amount of all fees, levied or leviable by me, under the Small Debt Act, during each of the said five years.
3. The amount of all fees, levied or leviable by me, upon all precognitions, during each of the said five years.
4. There would have been stated the amount of all fees on proceedings, under the Bankrupt Statute, during each of these years, but there have been no such fees either levied or leviable.
5. The fees levied by me, and not comprehended under the three last heads.

From the Schedule it will be seen that the amount of the whole is for the year to Whitsunday 1830 £. 81 19 3½
Year to Whitsunday 1831 - - - - - - - - - - - - 135 6 10
— to Whitsunday 1832 - - - - - - - - - - - - 160 8 4½
— to Whitsunday 1833 - - - - - - - - - - - - 107 14 10
— to Whitsunday 1834 - - - - - - - - - - - - 86 4 6
£. 571 13 10

It may be proper for me to mention, that a voluntary fee or gratuity, which was paid to me at each of the last two county elections by the members returned, is not included in the Schedule, being neither "levied nor leviable" by me, but a voluntary gift which the member did give, but which he could give or withhold as he might consider proper.

6. The fees and emoluments, excepting those charged against Exchequer for precognitions and other criminal or public business, are charged under authority of the Act of Sederunt, 27th January 1830. The charges against Exchequer are under authority of the Exchequer printed table of fees, dated 2d June 1812.

7. I am here required "to state the amount of the charges and expenses attending the execution of the duty of sheriff clerk, during each of the said five years, distinguishing the same into proper heads or classes." It is impossible for me to do this exactly. Besides the sheriff clerk business, I am employed as factor for a number of proprietors in the county, and carry on a general business as a country writer, and the expense of my establishment is applicable to the whole of my business; and I, therefore, cannot make a distinct return applicable solely to the sheriff clerkship. I may state, however,

1st. That no public office is provided by the county for the sheriff clerk's office, or for the records, and I provide an office and room for the records, at my own expense, and without receiving any allowance therefor from the county or the public.

2d. That I have sometimes three, sometimes four clerks and apprentices. If I had no other than the sheriff clerk business, although the emoluments could very ill afford to pay for a clerk, yet I do not see that I could well do without one, to keep the office open when I might be out, and as a copying clerk; and I could not calculate on paying such clerk much less yearly than - - - - - - - - - - - - - - £. 40 – –

3d. If I had to rent a room or two rooms for the office, and for holding the records, I could not reckon that the rent of these, with coal, candles, stationery, &c., would be less yearly, at a very moderate computation, than - - - - - - - - - - - - - - - - - - 25 – –

£. 65 – –

Upon the whole, the expense of the establishment, were it separate and distinct by itself, would probably not be less than 70*l.*

8. My appointment as sheriff clerk is dated 16th October 1805, and I paid for the office 105 *l.*

9. I have no depute or substitute, excepting that I generally grant a deputation to one of my clerks, for the conveniency to the public, of his signing libels, extracts, &c., when I may happen to be out of the way. He receives no payment for this business, separate from his salary as a clerk in my general business; and I have already stated, as far as I can, what the amount paid to such clerk might be.

10. The duties which I perform are the whole duties attached to the office of sheriff clerk. I attend personally all courts, civil and criminal, held by the sheriff or his substitute, and generally all precognitions. I keep the records of deeds, probative writs and protests recorded in the sheriff books, and give out extracts when required; take in and give out processes, decreets, &c.; and my office is invariably open for six days in the week, from, at the latest, ten o'clock in the morning till eight o'clock at night. During the said five years, and, indeed, ever since my appointment, I have been constantly resident at Selkirk, the seat of the sheriff court, having no other residence.

11. Besides the sheriff clerkship, I hold the offices of commissary clerk, clerk of the peace, (the duties and emoluments of which are exceedingly trifling) collector of land tax and assessed taxes for the county, clerk to the turnpike trustees, and agent for the British Linen Company; and I carry on the general business of a country writer, so far as, not being a procurator, I can do so.

Selkirk, 20 November 1834. (signed) *Andrew Lang.*

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SCHEDULE referred to.

Number.	YEARS.	1. Total Amount of the Fees, Charges and Emoluments of every Description, for each of the Five Years preceding Whitsunday 1834.	2. Amount of all Fees levied or leviable under the Small Debt Act, during each of the said Five Years.	3. Amount of Fees levied or leviable upon all Precognitions, during each of the said Five Years.	4. Fees of Summonses and original Petitions and Sequestrations, certifying Libels, Precepts of Arrestment or Loosing.	5. Fees of Defences, Answers to original Petitions, or other first Paper, for a Party compearing.	6. Fees of all Papers after Defences, &c., Appeals to Sheriff, Borrowings, Enrolments, Captions, Productions, or other Fees in litigated Cases, not in other Columns.	7. Fees on Acts and Commissions, and Extracts thereof, Diligences against Witnesses, Oaths and Declarations, and writing thereof, when acting as Clerk.	8. Fees as Commissioner on Proofs.	9. Fees for taking Inventories in Sequestrations, Warrants of Sale, and Sales.	10. Fees on Consignations.	11. Fees for auditing Accounts of Expenses.	12. Fees of Extracts of Decreets and of Protestations, and recording thereof.	13. Fees on Tutorial and Curatorial Inventories.	14. Fees on all Services and on Infeftments.	15. Fees on recording Deeds, Probative Writs, Protests, Inhibitions, &c., Accounts on Entailed Estates, Extracts and Searches.	16. Fees or Allowances on Public Business, except Precognitions.	17. Fees on Bonds of Caution, civil and criminal; Caveats, transmission of Processes, and other Fees, not in any other Columns.	18. Fees of Extract, or Composition in Cases finally decided before 15th May 1830.	19. Fees of Claims under the Reform Act.	20. Fees chargeable against Candidates at Election 1832.	21. Number of Small Debt Causes.
		£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	
1	From 15th May 1829 to 15th May 1830	81 19 3½	5 16 7	5 8 6	8 3 6	- 3 6	1 2 6	-	- -	3 6 8	-	-	7 5 -	5 15 -	5 19 -	18 14 1½	4 3 -	10 12 -	-	-	-	42
2	Ditto - - 1830–1831	135 6 10	5 6 6	10 4 -	7 3 -	1 13 6	13 3 -	2 9 -	- -	1 - 6	- 2 6	- 13 -	1 - -	- 2 6	16 13 -	38 6 6	23 18 10	1 6 -	-	-	-	41
3	Ditto - - 1831–1832	160 8 4½	4 16 6	10 9 6	8 10 -	1 6 6	11 12 -	9 17 -	7 -	- 2 6	- 15 1½	2 - -	2 2 -	- -	- 34 8	63 11 2	3 13 6	1 15 9	-	-	-	31
4	Ditto - - 1832–1833	107 14 10	3 16 -	5 15 -	5 11 6	- 19 -	10 12 -	- 10 6	- -	- 1 -	- 2 6	1 1 6	2 10 -	- -	- -	36 18 8	1 13 6	-	25 12 -	7 14 2	7 14 2	32
5	Ditto - - 1833–1834	86 4 6	3 13 6	5 10 -	8 8 6	1 13 -	10 - 6	1 3 6	- -	- 3 -	- 2 6	- 10 -	- 16 -	- -	- 15 6	36 3 2	1 1 -	-	7 2 -	-	-	31
	£.	571 13 10	23 9 1	37 7 -	37 16 6	5 15 6	46 10 -	14 - -	7 -	4 13 8	1 2 7½	4 16 6	7 5 -	5 15 -	57 15 10	193 13 7½	34 9 10	13 13 9	32 14 -	7 14 2	180

This Schedule referred to in my Return of this date.

(signed) *Andrew Lang.*

Selkirk, 20 November 1834.

No. 31.—RETURN by the SHERIFF CLERK of *Shetland*.

—	Total Amount of Fees levied as Sheriff Clerk.	Amount of Fees levied under Small Debt Act.	Amount of Fees levied upon Precognitions.	Amount of Fees levied under Bankrupt Statute.	Amount of other Fees levied.	Amount of Annual Expense of Sheriff Clerk's Office.	Date of Appointment as Sheriff Clerk.	Sum paid for Office.	Attendance given by Sheriff Clerk.	Office or Employment other than Sheriff Clerk.	Residence of Sheriff Clerk
	£. s. d.	£. s. d.	£. s. d.								
1830	54 8 1	8 4 –	3 4 –	- - -	- - -	Annual average expense* 13 *l.* 14 *s.*	2 February 1815.	Forms a part of*	From 8 A. M. to 8 P. M., by clerk or depute.	In the customs at Lerwick.	Stonehaven.
1831	52 12 4	8 – –	8 4 –	—	—						
1832	50 5 2	10 – –	3 2 –	—	—						
1833	52 18 4	8 2 –	6 7 –	—	—						
1834	53 4 2	9 12 6	8 – –	—	—						

Clerks employed in Sheriff Clerk's Office.	Fees paid to each.
1 depute clerk -	Half of fees.
No substitutes.	—
No assistants.	—

Authority for charging fees:—*Vide* Act of Sederunt, dated 27th January 1830.

Sheriff Clerk's Office, Lerwick, 8 May 1834.

(signed) *F. Heddell.*

No. 32.—RETURN by the SHERIFF CLERK of *Sutherlandshire*.

—	Total Amount of Fees levied as Sheriff Clerk.	Amount of Fees levied under Small Debt Act.	Amount of Fees levied upon Precognitions.	Amount of Fees levied under Bankrupt Act.	Amount of other Fees.	Amount of Annual Expense of Sheriff Clerk's Office.	Date of Appointment as Sheriff Clerk.	Sum paid for Office.	Attendance given by Sheriff Clerk.	Office or Employment other than Sheriff Clerk.	Residence of Sheriff Clerk.
Whit-sunday.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.						
1830	189 16 4	30 – –	24 – –	– – –	135 16 4	The annual expense has averaged about 25 *l.* per annum, including a small allowance to two apprentices.	19 March 1829.	Nothing.	Daily, from morning till night.	The sheriff clerk is also clerk of the peace for Sutherland; but has no other government office or employment.	At Dornoch.
1831	197 4 8	33 16 10	25 8 3	– – –	137 19 7						
1832	194 – –	30 4 6	20 18 6	– – –	142 17 –						
1833	209 – –	28 15 6	40 14 6	1 7 –	138 3 –						
1834	190 – –	29 4 6	18 – –	– 11 6	142 4 –						

	Clerks employed in Sheriff Clerk's Office.	Fees paid to each.
Number of deputes - - - - -	—	—
Ditto of substitutes - - - - -	—	—
Ditto of assistants - - - - -	2	—

Art. 6. The above fees are levied under Act of Sederunt 27th January 1830, and the Small Debt Act 10 Geo. 4, c. 55.

Art. 9. The sheriff clerk has hitherto been obliged to content himself with the assistance of such young lads as, for the sake of instruction, and a small gratuitous allowance, give their services as apprentices, for a year or two. He has no depute.

Humbly reported by
(signed) *Robert Taylor*,
Sheriff Clerk.

No. 33.—RETURN by the Sheriff Clerk of *Wigtonshire*.

—	Total Amount of Fees levied as Sheriff Clerk.	Amount of Fees levied under Small Debt Act.	Amount of Fees levied upon Precognitions.	Amount of Fees levied under Bankrupt Statute.	Amount of other Fees levied.	Amount of Annual Expense of Sheriff Clerk's Office.	Date of Appointment as Sheriff Clerk.	Sum paid for Office.	Attendance given by Sheriff Clerk.	Office or Appointment other than Sheriff Clerk.	Residence of Sheriff Clerk.
	£. s. d.	£. s. d.	£. s. d.		£. s. d.	£. s. d.					
1830	196 3 8	20 9 8	3 10 –	nil	172 4 –	89 12 8	9 Jan. 1817	nil	*See* Answer No. 10.	Commissary clerk and keeper of the register of sasines.	Wigtown.
1831	231 9 4	30 12 6	7 9 –	- - -	193 7 10	*See* below, and Answer No. 7.					
1832	223 1 8	36 – 6	4 17 –	- - -	182 4 2						
1833	269 13 11	39 2 4	2 15 –	- - -	227 16 7						
1834	229 3 10	38 8 6	3 5 –	- - -	187 10 4						
£.	1,149 12 5	164 13 6	21 16 –	- - -	963 2 11						

	Clerks Employed in Sheriff Clerk's Office.	Fees paid to each.
		£. s. d.
Number of deputes - - - - -	1	none
Ditto of substitutes - - - - -	none	none
Ditto of assistants - - - - -	1	30 – –
Ditto of occasional assistants - - -	- - -	20 – –
Office rent - - - - - - - -	- - -	20 – –
Coal and candle - - - - - - -	- - -	6 – –
Stationery - - - - - - - -	- - -	10 9 8
Servants' wages and incidental disbursements	- - -	3 3 –
	£.	89 12 8

1. *Answer to Query* 6 *of Requisition.*—The authority under which all and each of the fees are levied or leviable, is the existing Act of Sederunt, dated 27th January 1830, regulating the fees of the sheriff and steward clerks; the Act of 10th Geo. 4, c. 55, for the more effectual recovery of small debts; the regulations of the Court of Exchequer, and the Bankrupt Act.

2. *Answer to Query* 7.—The reporter, in the year 1830, made a return to the sheriff of the county, in obedience to the Act of Sederunt, 27th January 1830, of the whole expense of his establishment of sheriff clerk, of which a copy is herewith sent. For the year previous, and also the subsequent years, there has no change taken place in his official arrangements to alter the expense of his office. He therefore states the same as in the Return alluded to, and as herein stated.

3. *Answer to Query* 9.—With the exception of a depute, who holds a commission to sign papers in cases of sickness or unavoidable absence of the reporter, and who acts gratuitously, there are no deputes, substitutes or assistants employed in the reporter's office, other than those mentioned in the Return. The clerks mentioned in the Return are also employed in conducting the business of the commissary clerkship and keeper of the register of sasines, and reference is made to the Return for the source from which they are paid.

4. *Answer to Query* 10.—The sheriff clerk, as mentioned in the Return alluded to, attends to the duties of his office personally. He has, since his appointment, constantly been resident at the seat of the sheriff in the county town.

5. *Answer to Query* 11.—As specified in the said Return, the reporter holds the offices of commissary clerk and keeper of the register of sasines for the county; and besides these, he exercises no other office, calling or employment than that of sheriff clerk.

(signed) *Geo. Agnew.*

RETURN by the SHERIFF CLERK of *Wigtonshire* to the Sheriff of the County, as to the Expense of his Office of Sheriff Clerk, referred to in the foregoing Schedule.

	£.	s.	d.
1. The reporter has not been provided by the county with a public office for conducting the business of his department of sheriff clerk, or with a suitable place for the safe custody of the records. The premises at present used by him for these purposes form part of his dwelling-house, and consist of two of the principal rooms therein, one of which is used as the public office, and the other by the reporter himself. The reporter, from want of sufficient accommodation in his own house for the whole of the records, keeps part of them in presses in the court-house, which he had furnished at his own expense. As three rooms would be required, two for conducting the business, and one for the records, he considers these could not be had for a less sum than 20 *l.* per annum—*inde* - - - - - - - - - -	20	–	–
2. The reporter, besides holding the office of sheriff clerk, is also keeper of the register of sasines, and clerk of the commissariat. The business of these offices is conducted by himself personally, with the assistance of one clerk, to whom he pays a salary of 30 *l.* per annum, and two apprentices. The reporter, besides, has frequently occasion to employ writing-clerks for carrying on the business. The copying fees payable to these may, in the year, amount to 20 *l.*—*inde* - - - - -	50	–	–
Note.—The reporter pays his clerk, over and above what is here stated, the regular copying fees for engrossing sasines, and for his writings connected with the commissary clerk's office.			
3. As the business of the office is conducted in the reporter's own house, he found it impossible to keep an account of the items of expenditure of coal and candle, which he could otherwise have done had the office been separate therefrom; but he supposes they may have amounted to	6	–	–
4. Stationery for the office of sheriff clerk - - - - - - -	10	9	8½
5. To allowance for a servant attending the office, per annum - - -	2	2	–
6. Incidental disbursements - - - - - - - - - - -	1	1	–
£.	89	12	8½

(signed) *George Agnew.*

ABSTRACT from RETURNS, by the Sheriff Clerks of Scotland, of the Fees and

COUNTIES.	Fees levied under Small Debt Act.	Fees levied upon Precognitions, &c.	Fees levied under Bankrupt Statute.	Amount of other Fees levied.	Total Amount of Fees levied as Sheriff Clerk, on average of 5 Years.	Amount of Annual Expense of Sheriff Clerk's Office.	Free Profits of Sheriff Clerks.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
1. Aberdeen (Return for 4 years.)	247 6 7	76 10 –	- - -	- - -	1,116 5 4	322 16 4 modified expenses	793 9 –
2. Argyll - - -	Not stated.	- - -	- - -	- - -	501 3 6 1/5	146 12 4	354 11 2 1/5
3. Ayr (Return for 4 years.)	264 5 6	97 1 10 3/5	1 15 8 2/5	533 8 5 4/5	1,065 5 6 1/5	403 16 9 error in summation.	661 8 9
4. Banff - - -	144 2 3 2/5	35 12 3 1/5	– 15 –	- - -	526 13 7 3/5	150 – –	376 13 7 3/5
5. Berwick - -	20 8 2 2/5	12 8 2 2/5	- - -	210 – 5 1/5	243 4 9 2/5	121 10 –	121 14 9 2/5
6. Bute - - -	17 6 9 3/5	13 7 1 1/5	– 5 7 1/5	66 14 7 2/5	97 18 1 2/5	27 3 6 4/5	70 14 6 3/5
7. Caithness - -	180 5 11 4/5	5 4 8 2/5	– 10 6	32 18 4 4/5	592 5 7 2/5	78 15 7 4/5	513 9 11 3/5
8. Clackmannan - -	33 18 – 4/5	- - -	- - -	97 1 3 4/5	128 19 4 2/5	24 11 –	104 8 4 2/5
9. Cromarty - -	4 9 2 2/5	– 10 –	- - -	- - -	21 – –	5 – –	16 – –
10. Dumbarton - -	100 14 9 3/5	13 11 9 3/5	- - -	138 10 2	211 – 9 1/5	112 8 6 3/5	98 12 2 3/5
11. Dumfries - -	145 14 8	87 4 8	1 19 2 2/5	595 4 3 1/5	830 4 4 4/5	191 – 7 1/5	639 3 9 3/5
12. Edinburgh (Return for 4 years.)	537 6 6 1/2	357 11 2 1/4	48 8 6	2,133 – 7	3,076 6 8 1/4	1,292 7 9 modified expenses	1,783 18 11
13. Elgin - - -	92 7 – 4/5	37 6 8	– 6 –	218 7 5 2/5	348 7 2 2/5	50 – –	298 7 2 2/5
14. Fife - - -	149 2 7 4/5	24 6 –	2 4 3 3/5	599 15 – 4/5	775 8 – 1/5	420 15 1	354 12 11 1/5
15. Forfar - - -	337 3 5 3/5	65 16 1 4/5	1 7 2 2/5	881 7 1 4/5	1,285 13 11 3/5	390 – – 3/5	895 13 11 1/5
16. Haddington - -	55 3 7 3/5	18 12 7 1/5	1 10 7 1/5	65 2 6 2/5	400 19 7 1/5	150 – –	250 19 7 1/5
17. Inverness - -	123 13 1 2/5	40 1 8	– 8 6	138 4 10 1/5	509 19 8	244 18 –	355 1 8
18. Kincardine - -	58 8 1 3/5	14 17 –	– 9 7 1/5	242 8 5 1/5	299 7 3 1/5	66 – –	233 7 3 1/5
19. Kinross - - -	24 15 3 3/5	6 19 3 3/5	– 5 6	113 14 8	144 9 9 1/5	28 12 3	115 17 6 1/5
20. Kirkcudbright - -	47 17 11 2/5	50 13 – 3/5	– 9 9 3/5	263 15 4 2/5	362 16 2 1/5	124 10 –	238 6 2 1/5
21. Lanark (Return for 4 years.)	1,234 16 – 3/5	261 – –	38 3 2 2/5	1,805 18 7 3/5	3,288 2 3 2/5	1,500 – – modified expenses	1,788 2 3
22. Linlithgow - -	36 5 9 3/5	21 17 10	– 16 9 3/5	133 12 – 3/5	192 16 5 1/2	63 3 1 2/5	129 13 – 1/10
23. Nairn - - -	27 11 1 4/5	4 18 3 1/5	- - -	39 7 6 1/5	71 16 11 1/5	19 – –	52 16 11 1/5
24. Orkney - - -	41 3 8 1/2	5 4 1 1/2	3 16 –	140 14 8 1/2	191 13 8 1/2	57 7 –	134 6 8 1/2
25. Peebles - - -	4 16 8 4/5	7 2 4 4/5	– 2 1 4/5	84 9 6 3/5	96 10 9 3/5	35 – –	61 10 9 3/5
26. Perth - - -	262 13 6 4/5	88 2 7 2/5	3 8 5 4/5	- - -	1,458 8 8 3/5	303 4 4 3/5	1,155 4 4 1/5
27. Renfrew (Return for 1 year.)	420 17 1	149 19 3	9 12 6	696 15 7	1,202 4 9 1/2	450 10 –	751 14 9 1/2
28. Ross - - -	128 5 5	4 – 9 3/5	- - -	- - -	394 4 6 1/2	92 5 –	301 19 6 1/2
29. Roxburgh - -	29 9 8 3/5	43 16 4 4/5	- - -	356 12 9 4/5	429 18 11 3/5	132 3 7 1/5	297 15 4 2/5
30. Selkirk - - -	4 13 9 4/5	7 9 4 4/5	- - -	102 3 6 2/5	114 6 9 1/5	70 – –	44 6 9 1/5
31. Shetland - -	8 15 8 2/5	5 15 4 4/5	- - -	- - -	52 13 7 2/5	13 14 –	38 19 7 2/5
32. Stirling - - -	No return.						
33. Sutherland - -	30 8 3 1/5	25 16 3	– 7 8 2/5	139 7 11 4/5	196 – 2 2/5	25 – –	171 – 2 2/5
34. Wigton - - -	32 18 8 2/5	4 7 2 2/5	- - -	192 12 7	229 18 5 4/5	89 12 8	140 5 9 3/5

[1] On average of four years, the return made being for that period.
[2] Depute clerk receives fees under Small Debt Act.
[3] On average of four years. No return for 1830.
[4] This sum does not include interest on 1,000 *l.* paid for office. A writer to the signet, and resides partly in Edinburgh and partly in county of Forfar.
[5] On average of three years. No return for 1830 and 1831.
[6] Fees to assistants not fixed.
[7] Depute clerk draws part of fees.
[8] The principal depute clerk at Glasgow participates with the principal in the annual amount of fees.
[9] The depute clerk participates in one half of the fees drawn by principal clerk.

EMOLUMENTS received by them, on an Average of Five Years preceding Whitsunday 1834.

Date of Appointment as Sheriff Clerk.	Sum paid for Office.	Attendance given by Sheriff Clerks.	Office or Employment, other than Sheriff Clerk.	Residence of Sheriff Clerks.	Clerks Employed in Sheriff Clerk's Office.	Annual Amount of Fees paid to Clerks.
	£.					£. s. d.
1784	upwds of 2,000	Daily, per deputy	Practising counsel in Court of Session	Edinburgh -	2 deputes, 2 substitutes and 4 assistants.	340 – –[1]
- - -	- -	- - -	Commissary, and justice of peace clerk.			
19 May 1821	- -	Daily, per deputy	- - - - - - - -	Partly in Edinburgh and partly near Ayr.	- - - - -	316 15 9
8 Jan. 1805	1,400	Constant - -	Keeper of register of sasines, justice of peace clerk, and joint clerk to commissioners of supply.	Banff - -	1 depute and 1 assistant.	
13 July 1787	1,050	When required -	Clerk of peace and clerk of supply, &c.	Dunse - -	1 depute, 1 assistant and 1 apprentice.	85 – –
5 Aug. 1829	- -	Constant - -	Clerk of peace, commissary clerk and collector of taxes.	Rothesay - -	1 assistant - - -	10 – –
15 Dec. 1827	- -	ditto - -	- - - - - - - -	Seat of court -	1 clerk and assistants -	49 2 –
12 Nov. 1823	- -	ditto - -	Commissary clerk, justice of peace and a writer.	Alloa - -	1 depute and occasional clerks.	16 – –
16 Dec. 1815	9	Monthly court days	Surveyor of taxes - - - -	Cromarty - -	1 depute[2].	
15 Mar. –	- -	Daily - -	Commissary clerk - - - -	Dumbarton -	1 depute and 1 assistant	100 – –
17 April 1822	- -	ditto - -	- - - - - - - -	Dumfries - -	1 depute and 2 assistants	180 – –
14 Jan. 1820	Annual payment of 555 *l.* to predecessor.	ditto - -	Clerk to commissioners for regulating hawkers and pedlars.	Edinburgh -	9 clerks - - -	885 – –[3]
24 Feb. 1821	- -	Constant - -	Keeper of register of sasines for county	Elgin - -	1 depute and 2 assistants	25 – –
10 Mar. 1798	2,300	ditto - -	Has other employments, but not specified.	Cupar - -	1 depute, 3 permanent clerks and 3 assistants.	297 17 1
[4] 1811	1,000	Sometimes 5 mths. in year; some years 5 or 6 days each month.	General clerk to turnpike road trustees in county.	- - -	2 deputes, 2 assistants and 3 apprentices.	228 – –[4]
9 Feb. 1829	- -	Constant - -	Clerk of peace, commissary clerk and clerk to road trustees.	Haddington -	1 depute, 2 substitutes and 1 assistant.	90 – –
10 Oct. 1831	- -	ditto - -	Clerk of supply and county clerk -	Vicin. of Inverness	4 deputes and 2 assistants	175 – –[5]
22 July 1815	- -	ditto - -	Commissary clerk and agent for Bank of Scotland.	Stonehaven -	1 depute and 4 assistants	50 – –[6]
20 April 1827	- -	Daily - -	Deputy clerk of the peace - -	Kinross.		
15 July 1805	780	ditto - -	Commissary clerk, and collector of cess and assessed taxes for stewartry.	Kirkcudbright -	1 depute and 3 assistants	35 – –[7]
10 Sept. 1812	5,000	3 or 4 times a year, for a few days.	Town clerk of Kirkcaldy - -	Kirkcaldy -	4 deputes and 9 assistants	980 – –[8]
5 May 1804	1,000	Constant, either by sheriff clerk or deputy.	Commissary clerk, clerk to turnpike trustees, clerk of supply, and procurator in sheriff court.	Near Falkirk -	1 depute - - -	36 15 –
1 Dec. 1807	145	Constant - -	- - - - - - - -	Nairn - -	1 depute and 2 assistants[9]	
2 June 1830	- -	ditto - -	Clerk of peace and keeper of register of sasines for Orkney and Shetland.	Kirkwall - -	1 depute and 1 assistant	30 – –
2 May 1820	- -	ditto - -	Clerk of peace and supply, interim commissary clerk, joint collector of taxes and county rates, clerk of lieutenancy, joint treasurer to 4 districts of turnpike road trustees, and agent for bank and insurance companies.	Peebles - -	1 clerk and 1 apprentice	15 – –
24 Oct. 1815	- -	ditto - -	Clerk of peace, and keeper of register of sasines for Perthshire.	Vicinity of Perth	2 deputes and 9 assistants	270 – –[10]
16 April 1832	[11] 300	ditto - -	- - - - - - - -	Paisley - -	2 deputes, 3 substitutes and 2 assistants.	305 – –[11]
2 Sept. 1815	- -	ditto - -	- - - - - - - -	Tain - -	1 depute and 2 assistants at Tain; 1 depute at Dingwall.	25 – –[12] at Tain.
22 July 1815	- -	ditto - -	Commissary clerk and a notary public	Jedburgh - -	1 depute and 1 assistant	80 – –[13]
16 Oct. 1805	105	ditto - -	Commissary clerk, clerk of peace, collector of land tax and assessed taxes for county, clerk to turnpike road trustees, agent for British Linen Company and a writer.	Selkirk - -	1 clerk - - -	40 – –
2 Feb. 1815	- -	ditto - -	In the customs at Lerwick - -	Lerwick - -	1 depute[14].	
19 Mar. 1829	- -	Daily - -	Clerk of peace - - - -	Dornoch - -	2 assistants.	
9 Jan. 1817	- -	Constant - -	Commissary clerk, and keeper of register of sasines for county.	Wigton - -	1 depute and 1 assistant	50 – –

[10] The depute clerk at Dumblane participates in one half of the fees and emoluments of office levied there.

[11] This sum of 300 *l.* is paid as an annuity, by the sheriff clerk, during the life of his predecessor in office.

[12] Return only made for two years. The depute clerk at Dingwall draws the whole fees for the western district of Ross-shire, out of which he pays 100 *l.* per annum to principal clerk.

[13] Lewis district not included. No return.

[14] Depute clerk participates with principal in one half of fees.

Extracted from the Returns by
William Waddell, Secretary to the Commission.

COPY of the REPORT of the COMMITTEE of the JUDGES of the COURT of SESSION, on the Fees of the Sheriff Clerks in *Scotland*.

(The Lord Advocate.)

Ordered, by The House of Commons, *to be Printed,*
16 *March* 1837.

[*Price* 1*d.*]

SHERIFF AND STEWART CLERKS, SCOTLAND.

ACT OF SEDERUNT regulating the FEES of the SHERIFF and STEWART CLERKS of *Scotland.*

Edinburgh, 7th July 1836.

THE Lords of Council and Session, having taken into consideration the Act of Parliament 6 Geo. 4, c. 23, together with the Report of the Commissioners referred to in the said Act, and also the Act of Sederunt 27th January 1830, and the Report of the Committee of Judges relative to the Fees of Sheriff and Stewart Clerks; and considering that it is now proper for the Court, under the authority of the said Act of Parliament, to make a Regulation of the Fees of the said Clerks of a permanent nature, Do therefore hereby Enact and Declare, That from and after the expiration of three calendar months after the first day of the next Session of Parliament, and in all time coming, until altered by lawful authority, the Sheriff and Stewart Clerks of Scotland shall be entitled to receive Fees according to the Tables hereto annexed, as applicable to the Counties and Stewartries therein mentioned respectively; which regulation of Fees shall be binding on all parties concerned: But providing, as it is hereby further enacted and declared, that notwithstanding the above enactment, and as a temporary exemption therefrom, the persons now holding for life the offices of Sheriff-Clerks of the counties of Aberdeen, Ayr, Dumfries, Edinburgh, Perth, Forfar and Lanark, having been the persons holding these offices at the date of the said Act of Parliament, shall (unless they shall refuse to accept of the same in lieu of the fees and emoluments to which, at the date of the said Act, they were entitled) be entitled, during their respective lives, and while they hold the said offices, to receive Fees according to the Table annexed to the Act of Sederunt 27th January 1830, which table is hereby continued to that effect; and this regulation shall be binding on all parties concerned.

And the Lords appoint this Act, together with the said Tables of Fees, to be engrossed in the Sederunt Book, and printed and published in the usual manner.

C. Hope, I. P. D.

— No. 1. —

TABLE of FEES in Civil Business, for the SHERIFF-CLERKS of the Counties of *Aberdeen* and *Renfrew.*

	In Cases of £. 12 and under.			Above £. 12.		
	£.	s.	d.	£.	s.	d.
Libel, summons, or claim to found an action - - - - When more defenders than one are sued for a separate debt or prestation, the above fees to be paid on one of the debts or prestations highest in amount, and a third of the above fees to be paid for each of the other debts or prestations, according to the amount of the claim against each defender, or set of defenders.	-	1	1	-	1	9
Certifying copy of libel, in terms of Act of Sederunt for sheriff courts, c. 18, s. 4. - - - - - - - -	-	-	4½	-	-	4½
Summary petition or complaint (except petition of sequestration), and deliverance thereon - - - - - -	-	1	5	-	2	1½
Defence, answer, or first paper for each defender, or set of defenders, or compearer, or set of compearers in any action - - - - - - - - - - - -	-	-	8½	-	1	5

	In Cases of £. 12 and under.			Above £. 12.		
	£.	s.	d.	£.	s.	d.
Each paper or pleading, for either party, subsequent to the first step, including objections and answers in a proof when stated in separate papers	–	–	4½	–	–	8½
Appeal to the sheriff-depute	–	–	4½	–	–	8½
Receiving and marking each set of productions, except the productions lodged with the first paper for each party, for which no charge is to be made	–	–	4½	–	–	4½
Extracting each decreet in absence, in the abridged form	–	1	5	–	2	1½
When a decreet is extracted against more defenders than one, sued for a separate debt or prestation, the above fee of extract to be paid on one of the debts or prestations highest in amount, and a third of the above fee for extract to be paid on each of the others, according to the amount of the claim against such defender, or set of defenders.						
Extracting each decree *in foro* in the abridged form	–	2	9½	–	3	6
If the decree, whether in absence or *in foro*, shall exceed one sheet, for writing each succeeding sheet	–	–	8½	–	–	8½
Recording abridged decreets, per sheet	–	–	8½	–	–	8½
Protestations for not insisting	–	–	8½	–	1	1
Extract thereof	–	–	8½	–	1	1
Acts and commissions, first sheet	–	–	8½	–	1	1
Subsequent sheets, each	–	–	8½	–	–	8½
If the proof be taken on the interlocutor allowing it, without extracting an act and commission, there will be paid by each party leading proof	–	–	8½	–	1	1
Diligence or precept for citing parties incidentally, witnesses, or havers	–	–	8½	–	1	1
Second diligence	–	–	8½	–	1	1
Each deposition or declaration	–	–	8½	–	1	1
Writing each sheet thereof, after the first, when the sheriff-clerk acts as writing clerk	–	–	8½	–	–	8½
The sheriff-clerk, or his depute, when acting as commissioner in taking a proof, deposition of party or declaration, will be allowed the following fees, viz.						
In causes not exceeding 8 *l.*, each hour	–	1	9			
Above 8 *l.*, and not exceeding 25 *l.*, each hour	–	2	9½			
Above 25 *l.*, each hour	–	3	6			
As also his clerk's fee for writing, at the rate of 6*d.* per sheet.						
Sequestration of a tenant's effects, or of joint tenants in one possession, viz.						
Warrant of sequestration, and service	–	1	9	–	2	1½
Taking the inventory, when taken by the clerk, if the rent to be secured be 12 *l.* or under:						
Clerk and witnesses	–	3	6			
When the rent is above 12 *l.* and does not exceed 25 *l.*:						
Clerk and witnesses	–	–	–	–	5	3
When the rent is above 25 *l.* and does not exceed 50 *l.*:						
Clerk and witnesses	–	–	–	–	7	–
When the rent is above 50 *l.*:						
Clerk and witnesses	–	–	–	–	8	9
Writing out inventory and schedule, per sheet of each, in any of the above cases	–	–	–	–	–	8½
If the clerk and witnesses are necessarily employed more than two hours in taking the inventory, or travelling for that purpose, he will be allowed, in addition to the above fees, for every hour after the first two,						
Clerk and witnesses	–	1	1	–	1	1
But under these charges, for the hours after the first two, the clerk not to have in one day, for himself and witnesses, more than 7*s.*						
Warrant of sale	–	–	8½	–	1	5
Extract thereof, per sheet, when required	–	–	8½	–	1	5
Intimating sale to tax-office	–	–	8½	–	–	8½

	In Cases of £. 12 and under.			Above £. 12.		
	£.	s.	d.	£.	s.	d.
The clerk, when he executes any warrant to roup, and collects the proceeds, will be held liable for the amount of the roup-roll, and will be allowed for his trouble and risk, including auctioneer's fees, as follows: When the amount of the roup-roll is 8 *l.* or under, he will be allowed 6 *s.* 6 *d.* When the amount of the roup-roll is above 8 *l.* and does not exceed 100 *l.*, he will be allowed at the rate of 4 per cent. When the amount of the roup-roll exceeds 100 *l.* but does not exceed 1,000 *l.*, he will be allowed 4 per cent. for the first 100 *l.*, and for every additional 100 *l.* or part of 100 *l.*, 2½ per cent. And when the amount exceeds 1,000 *l.*, he will be allowed the above rates for the first 1,000 *l.*, and 1½ per cent. for each additional 100 *l.* and part of 100 *l.* The above poundage to cover all charges for trouble in relation to the sale, and for collecting the proceeds, drawing advertisements and articles of roup, but the clerk will be allowed all his necessary disbursements or expenses, such as advertising, paying crier, travelling charges, &c. He will also, when the proceeds are above 20 *l.*, be allowed 6 *s.* 6 *d.* for an assistant clerk.						
If roup be stopped after time of sale is fixed	–	1	9	–	1	9
Receiving the report of sale, and note of the sum arising from it, and marking the same	–	–	8½	–	1	5
Allowing inspection of the same	–	–	8½	–	–	8½
In sales under other warrants of the sheriff, including poindings, the same fees to be paid as in sales under sequestrations.						
At intimating caption to compel return of a process, including dues of caption, if issued	–	–	8½	–	–	8½
Enrolling a cause, to be paid by the party requiring enrolment	–	–	4½	–	–	4½
When any cause at avizandum is enrolled by order of the sheriff, the above fee to be paid by the parties equally.						
At borrowing a process or part of a process, the clerk being for this fee bound to compare the process, both when borrowed and returned, and to mark the return	–	–	4½	–	–	4½
Attending at judicial inspections or visitations, when required by the sheriff or either of the parties, sealing up repositories, or executing any other order or warrant of the sheriff, not otherwise provided for in this Table:						
First hour employed	–	2	9½	–	3	6
Every other	–	1	9	–	2	9½
Besides necessary outlays.						
Auditing accounts of expenses, when remit made to the clerk:						
In decrees in absence	–	–	8½	–	–	8½
In litigated cases, when the amount of the account rendered is under 5 *l.*	–	2	5½	–	2	5½
When 5 *l.* and under 10 *l.*	–	3	6	–	3	6
When 10 *l.* and under 20 *l.*	–	4	11	–	4	11
When 20 *l.* and under 40 *l.*	–	7	–	–	7	–
When 40 *l.* and under 60 *l.*	–	8	5	–	8	5
When 60 *l.* and under 80 *l.*	–	10	6	–	10	6
When 80 *l.* and upwards	–	14	9	–	14	9
Caveat	–	–	8½	–	–	8½
Precepts or warrants of arrestment, when contained in the summons	–	–	4½	–	–	4½
When not contained in the summons	–	1	1	–	1	5
At loosing an arrestment in either case	–	1	1	–	1	5
Each bond of caution and relative certificate	–	3	6	–	5	3
Edict or summons of curatory, or for giving up inventories	–	1	9	–	1	9
Calling in court, receiving, and entering the nomination of curators	–	3	6	–	3	6
Doqueting and signing tutorial or curatorial inventories, per sheet of each duplicate	–	–	4½	–	–	4½

(*continued*)

	In Cases of £. 12 and under.			Above £. 12.		
	£.	s.	d.	£.	s.	d.
Extract acts of curatory, or upon production of inventories:						
First sheet	–	3	6	–	3	6
Every other sheet	–	1	9	–	1	9
Second extracts, per sheet	–	1	9	–	1	9
Production of a bill of advocation, and marking the same, including trouble of transmitting the process when necessary	–	3	6			
Transmitting extracted processes, in consequence of a warrant from the Court of Session, or the sheriff	–	1	1	–	1	9
Appeal against a decree or sentence of the sheriff to the Court of Justiciary or Circuit Court, or answers thereto	–	1	6	–	1	9
Searching for a process in which no procedure has taken place for a year, if search does not exceed five years, and no extract ordered	–	–	8½	–	1	5
Each additional year, after the first five, in which the search is made	–	–	4½	–	–	4½
For each consignation of money in the clerk's hands, if under 10*l.*	–	1	9	–	1	9
And an additional fee for the amount above 10*l.*, at the rate of 7*s.* on each 100*l.* consigned.						
On the lodging of a bank receipt, when money ordered to be consigned is lodged in a bank, instead of being consigned	–	1	9	–	1	9
The fees in these three last articles not to be chargeable on proceeds of roups or sales conducted by the clerks.						
Each warrant to uplift consigned money	–	1	9	–	1	9
Full extract, or second extract, or authenticated copy of a process, or part of a process, or other procedure or paper, when required by a party, and furnished by the clerk, per sheet	–	–	8½	–	1	1

Note.—In all cases where the conclusions are *ad factum præstandum*, or not entirely pecuniary, the highest class to be the rate of charge. But fees on papers in summonses of removal or ejection, to be charged according to the rent of the subject from which the defender is summoned to remove, or to be ejected.

	£.	s.	d.
Recording hornings, inhibitions, interdictions, lawburrows, with their executions, discharges, and other writings recorded in the registers of hornings and inhibitions, per sheet	–	1	2
First, or subsequent extracts thereof, when required, per sheet	–	1	1
Recording bonds, tacks, dispositions and other writings, in the register of deeds, and probative writs, per sheet	–	1	1
First extracts of such deeds or writings, when required, per sheet	–	–	8½
Subsequent extracts, per sheet	–	1	1
Recording protests on bills, including extract	–	1	9
Subsequent extracts	–	1	1
Recording accounts, states, and the like, per sheet of figures	–	1	5
Extract thereof, per sheet	–	1	1
Inspection of records of entailed vouchers	–	–	4½
Searching the record of hornings or inhibitions, including minute-book, each year, or part of a year	–	–	4½
In all not exceeding	–	5	3
Searching for deeds recorded, for the first year, or part of the year specified	–	–	8½
Every additional year	–	–	4½
Certificate of search, if required	–	1	9
Inspection of records, when a party or his agent makes the search, each record-book and corresponding minute-book	–	1	9
Examinations under the Bankrupt Act, when the sheriff-clerk acts as clerk to the examination, each diet	–	5	3
Writing declarations or oaths therein, per sheet	–	–	8½
SERVICES.			
General Service:			
Procuring the brieve executed, and intimation to agent	–	2	5½
Attending in court at service, framing and recording the minutes, and instrument money	–	4	11

	£.	s.	d.
Fees of the service	–	14	–
Engrossing the retour	–	3	6
Special Service or Service as Heir of Provision:			
Procuring the brieve executed, and intimation to agent	–	2	5½
Attending in court at service, framing the minutes, and recording, first sheet	–	4	3
Each other	–	1	5
Framing the retour, first sheet	–	10	6
Each other sheet	–	7	–
Engrossing the retour, each sheet	–	1	5
Extracts from the record of service, when required, each sheet	–	1	5
Infeftments:			
Drawing instrument of sasine on Chancery precepts, first sheet	–	10	6
Each subsequent sheet (250 words per sheet.)	–	7	–
Extending the same, first sheet (250 words per sheet.)	–	2	1½
Each subsequent sheet (250 words per sheet.)	–	1	5
Besides the stamped vellum or parchment.			
And that the clerk receive for taking infeftment thereon, when the rent of the property does not exceed 100 *l.* per annum	–	14	9
100 *l.* and not exceeding 200 *l.*	1	9	6
200 *l.* and not exceeding 500 *l.*	2	4	3
500 *l.* and not exceeding 1,000 *l.*	2	19	–
And for every additional 1,000 *l.*	–	14	9
But not to exceed in all	7	7	6
And if the distance exceed three miles, each additional mile, until it exceeds 10 miles	–	3	6
But under this charge, not to receive more per day than	1	9	6
Besides travelling charges.			
Extracts of minutes of procedure of freeholder meetings, when required, per sheet	–	1	9
Each person taking the oaths to Government, when the oaths are not administered at a county meeting	–	1	5
Certificate thereof, when required	–	2	1½
Qualifying a peer to vote at an election	1	9	6
Extract of the fiars, each year	–	1	1
Receiving each precept from the Court of Session, making up list of jury, and instructing officer to summon, and making return	–	3	6
Receiving countermand of trial, and instructing officer	–	3	6
Writing and booking each necessary letter	–	1	9
Each duplicate and copy	–	–	8½
Fees for Public Business, payable in Exchequer:			
For the principal precept of intimation of election of a Member of Parliament, besides expense of printing	–	10	6
Writings relative to elections of Members of Parliament (exclusive of the precept), to summoning the Commissioners of Supply for laying on the land tax, and to other public business, payable in Exchequer, each sheet	–	1	–
When consisting of more than one sheet, each additional sheet	–	1	6
Superintending the execution of Chancery precepts, and returning the execution, for each precept	–	–	6
Superintending the publication of Royal proclamations or writs, each	–	5	–
Warrant to summon jury and witnesses for striking the fiars, and making list, and instructing officer to summon them	–	10	6
Attendance at striking the fiars and writing the evidence and procedure, and recording the verdict	1	11	6
To the sheriff-clerk, for instructing the persons employed in taking up the lists of jurors, receiving the returns, and engrossing the lists in the jury-books, for each hundred names, exclusive of printing	–	5	–
To the district clerk, or other person having local knowledge, for attending and assisting the sheriff at revising lists, at the rate of 21 *s.* per day, including travelling charges and postages.			

N. B.—The sheet of writings to be computed at 300 words, when not otherwise specified; but if the writing does not contain 300 words, to be charged as one sheet; and if, after finding the sheet or sheets which any such writing shall comprise, calculated at the rate aforesaid, any number of words less than 300 words shall remain, such fewer words shall be charged as a sheet. Although the fees for recording hornings, inhibitions, deeds, and other writings in the registers of hornings and inhibitions, and of deeds and probative writs, are to be paid for at certain rates for every sheet, yet it is understood that the clerks are to frame those records so as to contain, in each sheet, the number of words prescribed by the regulations of the Lord Clerk Register.

Note.—The fees in the above table to be paid, though the duty be performed by the Clerk-depute, or by an assistant clerk, and to be exclusive of postages and outlays.

C. Hope, I. P. D.

— No. 2. —

TABLE of FEES in Civil Business for the SHERIFF-CLERKS of the Counties of *Ayr* and *Dumfries*.

	In Cases of £. 12 and under.			Above £. 12.		
	£.	s.	d.	£.	s.	d.
Libel, summons, or claim to found an action - - -	-	1	2½	-	2	-
When more defenders than one are sued for a separate debt or prestation, the above fees to be paid on one of the debts or prestations highest in amount, and a third of the above fees to be paid for each of the other debts or prestations, according to the amount of the claim against each defender or set of defenders.						
Certifying copy of libel, in terms of Act of Sederunt for sheriff courts, c. 18, s. 4 - - - - - - - -	-	-	5	-	-	5
Summary petition or complaint (except petition of sequestration), and deliverance thereon - - - - -	-	1	7	-	2	7
Defence, answer, or first paper for each defender or set of defenders, or compearer or set of compearers in any action - - - - - - - - - - - -	-	-	9½	-	1	7
Each paper or pleading for either party, subsequent to the first step, including objections and answers in a proof when stated in separate papers - - - - - -	-	-	5	-	-	9½
Appeal to the sheriff-depute - - - - - - -	-	-	5	-	-	9½
Receiving and marking each set of productions, except the productions lodged with the first paper for each party, for which no charge is to be made - - - - -	-	-	5	-	-	5
Extracting each decreet in absence, in the abridged form -	-	1	7	-	2	7
When a decreet is extracted against more defenders than one, sued for a separate debt or prestation, the above fee of extract to be paid on one of the debts or prestations highest in amount, and a third of the above fee for extract to be paid on each of the others, according to the amount of the claim against such defender or set of defenders.						
Extracting each decree *in foro* in the abridged form - -	-	3	2	-	4	-
If the decree, whether in absence or *in foro*, shall exceed one sheet, for writing each succeeding sheet - - -	-	-	9½	-	-	9½
Recording abridged decreets, per sheet - - - - -	-	-	9½	-	-	9½
Protestations for not insisting - - - - - - -	-	-	9½	-	1	2½
Extract thereof - - - - - - - - - -	-	-	9½	-	1	2½
Acts and commissions, first sheet - - - - - -	-	-	9½	-	1	2½
Subsequent sheets, each - - - - - - - -	-	-	9½	-	-	9½
If the proof be taken on the interlocutor allowing it, without extracting an act and commission, there will be paid by each party leading proof - - - - - - -	-	-	9½	-	1	2½
Diligence or precept for citing parties incidentally, witnesses or havers - - - - - - - - -	-	-	9½	-	1	2½
Second diligence - - - - - - - - -	-	-	9½	-	1	2½
Each deposition or declaration - - - - - - -	-	-	9½	-	1	2½
Writing each sheet thereof, after the first, when the sheriff-clerk acts as writing-clerk - - - - - - -	-	-	9½	-	-	9½
The sheriff-clerk or his depute, when acting as commissioner in taking a proof, deposition of party or declaration, will be allowed the following fees; viz.						
In causes not exceeding 8 *l.*, each hour - - - - -	-	2	-			
Above 8 *l.*, and not exceeding 25 *l.*, each hour - - -	-	3	2			
Above 25 *l.*, each hour - - - - - - - -	-	4	-			
As also his clerk's fee for writing, at the rate of 6 *d.* per sheet.						
Sequestration of a tenant's effects, or of joint tenants in one possession; viz.						
Warrant of sequestration, and service - - - - -	-	2	-	-	2	7
Taking the inventory, when taken by the clerk, if the rent to be secured be 12 *l.* or under:						
Clerk and witnesses - - - - - - - - -	-	4	-			

	In Cases of £. 12 and under.			Above £. 12.		
	£.	s.	d.	£.	s.	d.
When the rent is above 12 *l.*, and does not exceed 25 *l.*:						
Clerk and witnesses	–	–	–	–	6	–
When the rent is above 25 *l.*, and does not exceed 50 *l.*:						
Clerk and witnesses	–	–	–	–	8	–
When the rent is above 50 *l.*:						
Clerk and witnesses	–	–	–	–	10	–
Writing out inventory and schedule, per sheet of each, in any of the above cases	–	–	–	–	–	9½
If the clerk and witnesses are necessarily employed more than two hours in taking the inventory, or travelling for that purpose, he will be allowed, in addition to the above fees, for every hour after the first two:						
Clerk and witnesses	–	1	2½	–	1	2½
But under these charges, for the hours after the first two, the clerk not to have in one day, for himself and witnesses, more than 8 *s.*						
Warrant of sale	–	–	9½	–	1	7
Extract thereof, per sheet, when required	–	–	9½	–	1	7
Intimating sale to tax-office	–	–	9½	–	–	9½
The clerk, when he executes any warrant to roup, and collects the proceeds, will be held liable for the amount of the roup-roll, and will be allowed for his trouble and risk, including auctioneer's fees, as follows:						
When the amount of the roup-roll is 8 *l.* or under, he will be allowed 6 *s.*						
When the amount of the roup-roll is above 8 *l.*, and does not exceed 100 *l.*, he will be allowed at the rate of 4 per cent.						
When the amount of the roup-roll exceeds 100 *l.*, but does not exceed 1,000 *l.*, he will be allowed 4 per cent. for the first 100 *l.*, and for every additional 100 *l.* or part of 100 *l.*, 2½ per cent.; and when the amount exceeds 1,000 *l.*, he will be allowed the above rates for the first 1,000 *l.*, and 1½ per cent. for each additional 100 *l.* and part of 100 *l.*						
The above poundage to cover all charges for trouble in relation to the sale, and for collecting the proceeds, drawing advertisements and articles of roup, but the clerk will be allowed all his necessary disbursements or expenses, such as advertising, paying crier, travelling charges, &c.; he will also, when the proceeds are above 20 *l.*, be allowed 6 *s.* for an assistant-clerk.						
If roup be stopped after time of sale is fixed	–	2	–	–	2	–
Receiving the report of sale, and note of the sum arising from it, and marking the same	–	–	9½	–	1	7
Allowing inspection of the same	–	–	9½	–	–	9½
In sales under other warrants of the sheriff, including poindings, the same fees to be paid as in sales under sequestrations.						
At intimating caption to compel return of a process, including dues of caption, if issued	–	–	9½	–	–	9½
Enrolling a cause, to be paid by the party requiring enrolment	–	–	5	–	–	5
When any cause at avizandum is enrolled by order of the sheriff, the above fee to be paid by the parties equally.						
At borrowing a process or part of a process, the clerk being for this fee bound to compare the process, both when borrowed and returned, and to mark the return	–	–	5	–	–	5
Attending at judicial inspections or visitations, when required by the sheriff or either of the parties, sealing up repositories, or executing any other order or warrant of the sheriff, not otherwise provided for in this Table:						
First hour employed	–	3	2	–	4	–
Every other	–	2	–	–	3	–
Besides necessary outlays.						

(*continued*)

	In Cases of £. 12 and under.			Above £. 12.		
	£.	s.	d.	£.	s.	d.
Auditing accounts of expenses, when remit made to the clerk:						
In decrees in absence	–	–	9½	–	–	9½
In litigated cases, when the amount of the account rendered is under 5 *l.*	–	2	9½	–	2	9½
When 5 *l.*, and under 10 *l.*	–	4	–	–	4	–
When 10 *l.*, and under 20 *l.*	–	5	7	–	5	7
When 20 *l.*, and under 40 *l.*	–	8	–	–	8	–
When 40 *l.* and under 60 *l.*	–	10	–	–	10	–
When 60 *l.*, and under 80 *l.*	–	12	–	–	12	–
When 80 *l.* and upwards	–	16	9½	–	16	9½
Caveat	–	–	9½	–	–	9½
Precepts or warrants of arrestment, when contained in the summons	–	–	5	–	–	5
When not contained in the summons	–	1	2½	–	1	7
At loosing an arrestment in either case	–	1	2½	–	1	7
Each bond of caution and relative certificate	–	4	–	–	6	–
Edict or summons of curatory, or for giving up inventories	–	2	–	–	2	–
Calling in court, receiving, and entering the nomination of curators	–	4	–	–	4	–
Doqueting and signing tutorial or curatorial inventories, per sheet of each duplicate	–	–	5	–	–	5
Extract acts of curatory, or upon production of inventories:						
First sheet	–	4	–	–	4	–
Every other sheet	–	2	–	–	2	–
Second extracts, per sheet	–	2	–	–	2	–
Production of a bill of advocation, and marking the same, including trouble of transmitting the process when necessary	–	–	–	–	4	–
Transmitting extracted processes, in consequence of a warrant from the Court of Session, or the sheriff	–	1	2½	–	2	–
Appeal against a decree or sentence of the sheriff to the Court of Justiciary or Circuit Court, or answers thereto	–	1	7	–	2	–
Searching for a process in which no procedure has taken place for a year, if search does not exceed five years, and no extract ordered	–	–	9½	–	1	7
Each additional year, after the first five, in which the search is made	–	–	5	–	–	5
For each consignation of money in the clerk's hands, if under 10 *l.*	–	2	–	–	2	–
And an additional fee, for the amount above 10 *l.*, at the rate of 8 *s.* on each 100 *l.* consigned.						
On the lodging of a bank receipt, when money ordered to be consigned is lodged in a bank instead of being consigned	–	2	–	–	2	
The fees in these three last articles not to be chargeable on proceeds of roups or sales conducted by the clerks.						
Each warrant to uplift consigned money	–	2	–	–	2	–
Full extract, or second extract, or authenticated copy of a process, or part of a process, or other procedure or paper, when required by a party, and furnished by the clerk, per sheet	–	–	9½	–	1	2½

Note.—In all cases where the conclusions are *ad factum præstandum*, or not entirely pecuniary, the highest class to be the rate of charge; but fees on papers in summonses of removal or ejection to be charged according to the rent of the subject from which the defender is summoned to remove, or to be ejected.

	£.	s.	d.
Recording hornings, inhibitions, interdictions, lawburrows, with their executions, discharges and other writings recorded in the registers of hornings and inhibitions, per sheet	–	1	4
First or subsequent extracts thereof, when required, per sheet	–	1	2½
Recording bonds, tacks, dispositions and other writings, in the register of deeds, and probative writs, per sheet	–	1	2½
First extracts of such deeds or writings, when required, per sheet	–	–	9½

	£.	s.	d.
Subsequent extracts, per sheet	–	1	2½
Recording protests on bills, including extract	–	2	–
Subsequent extracts	–	1	2½
Recording accounts, states, and the like, per sheet of figures	–	1	7
Extract thereof, per sheet	–	1	2½
Inspection of records of entailed vouchers	–	–	5
Searching the record of hornings, or inhibitions, including minute-book, each year or part of a year	–	–	5
In all not exceeding	–	6	–
Searching for deeds recorded, for the first year, or part of the year specified	–	–	9½
Every additional year	–	–	5
Certificate of search, if required	–	2	–
Inspection of records, when a party or his agent makes the search, each record-book and corresponding minute-book	–	2	–
Examinations under the Bankrupt Act, when the sheriff-clerk acts as clerk to the examination, each diet	–	2	–
Writing declarations or oaths therein, per sheet	–	6	–
	–	–	9½

SERVICES.

General Service:

Procuring the brieve executed, and intimation to agent	–	2	9½
Attending in court at service, framing and recording the minutes, and instrument money	–	5	7
Fees of the service	–	16	–
Engrossing the retour	–	4	–

Special Service or Service as Heir of Provision:

Procuring the brieve executed, and intimation to agent	–	2	9½
Attending in court at service, framing the minutes, and recording, first sheet	–	4	9½
Each other	–	1	7
Framing the retour, first sheet	–	12	–
Each other sheet	–	8	–
Engrossing the retour, each sheet	–	1	7
Extracts from the record of service, when required, each sheet	–	1	7

Infeftments:

Drawing instrument of sasine on Chancery precepts, first sheet	–	12	–
Each subsequent sheet (250 words per sheet)	–	8	–
Extending the same, first sheet (250 words per sheet)	–	2	7
Each subsequent sheet (250 words per sheet)	–	1	7
Besides the stamped vellum or parchment.			
And that the clerk receive for taking infeftment thereon, when the rent of the property does not exceed 100 *l.* per annum	–	16	9½
100 *l.* and not exceeding 200 *l.*	1	13	7
200 *l.* and not exceeding 500 *l.*	2	10	5
500 *l.* and not exceeding 1,000 *l.*	3	7	–
And for every additional 1,000 *l.*	–	16	9½
But not to exceed in all	8	8	–
And if the distance exceed three miles, each additional mile, until it exceeds ten miles	–	4	–
But under this charge, not to receive more per day than	1	13	7
Besides travelling charges.			
Extracts of minutes of procedure of freeholder meetings, when required, per sheet	–	2	–
Each person taking the oaths to Government, when the oaths are not administered at a county meeting	–	1	7
Certificate thereof, when required	–	2	7
Qualifying a peer to vote at an election	1	13	7
Extract of the fiars, each year	–	1	2½
Receiving each precept from the Court of Session, making up list of jury, and instructing officer to summon, and making return	–	4	–
Receiving countermand of trial, and instructing officer	–	4	–
Writing and booking each necessary letter	–	2	–
Each duplicate and copy	–	–	9½

Fees for Public Business, payable in Exchequer:

For the principal precept of intimation of election of a Member of Parliament, besides expense of printing	–	10	6
Writings relative to elections of Members of Parliament (exclusive of the precept), to summoning the Commissioners of Supply for laying on the land-tax, and to other public business, payable in Exchequer, each sheet	–	1	–

(*continued*)

	£.	s.	d.
When consisting of more than one sheet, each additional sheet	–	1	6
Superintending the execution of Chancery precepts, and returning the execution, for each precept	–	–	6
Superintending the publication of Royal proclamations or writs, each	–	5	–
Warrant to summon jury and witnesses for striking the fiars, and making list, and instructing officer to summon them	–	10	6
Attendance at striking the fiars and writing the evidence and procedure, and recording the verdict	1	11	6
To the sheriff-clerk, for instructing the persons employed in taking up the lists of jurors, receiving the returns, and engrossing the lists in the jury-books, for each 100 names, exclusive of printing	–	5	–
To the district-clerk, or other person having local knowledge, for attending and assisting the sheriff at revising lists, at the rate of 21 *s.* per day, including travelling charges and postages.			

N. B.—The sheet of writings to be computed at 300 words when not otherwise specified; but if the writing does not contain 300 words, to be charged as one sheet; and if, after finding the sheet or sheets which any such writing shall comprise, calculated at the rate aforesaid, any number of words less than 300 words shall remain, such fewer words shall be charged as a sheet. Although the fees for recording hornings, inhibitions, deeds and other writings in the registers of hornings and inhibitions, and of deeds and probative writs, are to be paid for at certain rates for every sheet, yet it is understood that the clerks are to frame those records so as to contain in each sheet the number of words prescribed by the regulations of the Lord Clerk Register.

Note.—The fees in the above Table to be paid though the duty be performed by the clerk depute, or by an assistant clerk, and to be exclusive of postages and outlays.

C. Hope, I. P. D.

— No. 3. —

TABLE of FEES in Civil Business for the SHERIFF-CLERKS of the Counties of *Edinburgh* and *Perth*.

	In Cases of £.12 and under.			Above £.12.		
	£.	s.	d.	£.	s.	d.
Libel, summons, or claim to found an action	–	–	9	–	1	3
When more defenders than one are sued for a separate debt or prestation, the above fees to be paid on one of the debts or prestations highest in amount, and a third of the above fees to be paid for each of the other debts or prestations, according to the amount of the claim against each defender or set of defenders.						
Certifying copy of libel, in terms of Act of Sederunt for sheriff courts, c. 18, s. 4	–	–	3	–	–	3
Summary petition or complaint (except petition of sequestration), and deliverance thereon	–	1	–	–	1	6
Defence, answer, or first paper for each defender or set of defenders, or compearer or set of compearers in any action	–	–	6	–	1	–
Each paper or pleading, for either party, subsequent to the first step, including objections and answers in a proof when stated in separate papers	–	–	3	–	–	6
Appeal to the sheriff-depute	–	–	3	–	–	6
Receiving and marking each set of productions, except the productions lodged with the first paper for each party, for which no charge is to be made	–	–	3	–	–	3
Extracting each decreet in absence, in the abridged form	–	1	–	–	1	6
When a decreet is extracted against more defenders than one, sued for a separate debt or prestation, the above fee of extract to be paid on one of the debts or prestations highest in amount, and a third of the above fee for extract to be paid on each of the others, according to the amount of the claim against such defender or set of defenders.						
Extracting each decree *in foro* in the abridged form	–	2	–	–	2	6

	In Cases of £. 12 and under.			Above £. 12.		
	£.	s.	d.	£.	s.	d.
If the decree, whether in absence or *in foro*, shall exceed one sheet, for writing each succeeding sheet	–	–	6	–	–	6
Recording abridged decreets, per sheet	–	–	6	–	–	6
Protestations for not insisting	–	–	6	–	–	9
Extract thereof	–	–	6	–	–	9
Acts and commissions, first sheet	–	–	6	–	–	9
Subsequent sheets, each	–	–	6	–	–	6
If the proof be taken on the interlocutor allowing it, without extracting an act and commission, there will be paid by each party leading proof	–	–	6	–	–	9
Diligence or precept for citing parties incidentally, witnesses or havers	–	–	6	–	–	9
Second diligence	–	–	6	–	–	9
Each deposition or declaration	–	–	6	–	–	9
Writing each sheet thereof, after the first, when the sheriff-clerk acts as writing clerk	–	–	6	–	–	6
The sheriff-clerk, or his depute, when acting as commissioner in taking a proof, deposition of party or declaration, will be allowed the following fees, viz.						
In causes not exceeding 8 *l.*, each hour	–	1	3			
Above 8 *l.* and not exceeding 25 *l.*, each hour	–	2	–			
Above 25 *l.*, each hour	–	2	6			
As also his clerk's fee for writing, at the rate of 4 *d.* per sheet.						
Sequestration of a tenant's effects, or of joint tenants in one possession, viz.						
Warrant of sequestration, and service	–	1	3	–	1	6
Taking the inventory, when taken by the clerk, if the rent to be secured be 12 *l.* or under:						
Clerk and witnesses	–	2	6			
When the rent is above 12 *l.* and does not exceed 25 *l.*						
Clerk and witnesses	–	–	–	–	3	9
When the rent is above 25 *l.* and does not exceed 50 *l.*						
Clerk and witnesses	–	–	–	–	5	–
When the rent is above 50 *l.*						
Clerk and witnesses	–	–	–	–	6	3
Writing out inventory and schedule, per sheet of each, in any of the above cases	–	–	–	–	–	6
If the clerk and witnesses are necessarily employed more than two hours in taking the inventory, or travelling for that purpose, he will be allowed, in addition to the above fees, for every hour after the first two,						
Clerk and witnesses	–	–	9	–	–	9
But under these charges, for the hours after the first two, the clerk not to have in one day for himself and witnesses more than 5 *s.*						
Warrant of sale	–	–	6	–	1	–
Extract thereof, per sheet, when required	–	–	6	–	1	–
Intimating sale to tax-office	–	–	6	–	–	6
The clerk, when he executes any warrant to roup, and collects the proceeds, will be held liable for the amount of the roup-roll, and will be allowed for his trouble and risk, including auctioneer's fees, as follows:						
When the amount of the roup-roll is 8 *l.* or under, he will be allowed 3 *s.* 9 *d.*						
When the amount of the roup-roll is above 8 *l.* and does not exceed 100 *l.*, he will be allowed at the rate of 2½ per cent.						
When the amount of the roup-roll exceeds 100 *l.* but does not exceed 1,000 *l.*, he will be allowed 2½ per cent. for the first 100 *l.*, and for every additional 100 *l.* or part of 100 *l.* 1½ per cent. And when the amount exceeds 1,000 *l.*, he will be allowed the above rates for the first 1,000 *l.* and one per cent. for each additional 100 *l.* and part of 100 *l.*						
The above poundage to cover all charges for trouble in relation to the sale, and for collecting the proceeds,						

(*continued*)

	In Cases of £. 12 and under.			Above £. 12.		
	£.	s.	d.	£.	s.	d.
drawing advertisements and articles of roup, but the clerk will be allowed all his necessary disbursements or expenses, such as advertising, paying crier, travelling charges, &c. He will also, when the proceeds are above 20 *l.*, be allowed 3*s.* 9*d.* for an assistant clerk.						
If roup be stopped, after time of sale is fixed	–	1	3	–	1	3
Receiving the report of sale, and note of the sum arising from it, and marking the same	–	–	6	–	1	–
Allowing inspection of the same	–	–	6	–	–	6
In sales under other warrants of the sheriff, including poindings, the same fees to be paid as in sales under sequestrations.						
At intimating caption to compel return of a process, including dues of caption, if issued	–	–	6	–	–	6
Enrolling a cause, to be paid by the party requiring enrolment	–	–	3	–	–	3
When any cause at avizandum is enrolled by order of the sheriff, the above fee to be paid by the parties equally.						
At borrowing a process or part of a process, the clerk being for this fee bound to compare the process, both when borrowed and returned, and to mark the return	–	–	3	–	–	3
Attending at judicial inspections or visitations, when required by the sheriff or either of the parties, sealing up repositories, or executing any other order or warrant of the sheriff, not otherwise provided for in this Table:						
First hour employed	–	2	–	–	2	6
Every other	–	1	3	–	2	–
Besides necessary outlays.						
Auditing accounts of expenses when remit made to the clerk:						
In decrees in absence	–	–	6	–	–	6
In litigated cases when the amount of the account rendered is under 5 *l.*	–	1	9	–	1	9
When 5 *l.* and under 10 *l.*	–	2	6	–	2	6
When 10 *l.* and under 20 *l.*	–	3	6	–	3	6
When 20 *l.* and under 40 *l.*	–	5	–	–	5	–
When 40 *l.* and under 60 *l.*	–	6	–	–	6	–
When 60 *l.* and under 80 *l.*	–	7	6	–	7	6
When 80 *l.* and upwards	–	10	6	–	10	6
Caveat	–	–	6	–	–	6
Precepts or warrants of arrestment, when contained in the summons	–	–	3	–	–	3
When not contained in the summons	–	–	9	–	1	–
At loosing an arrestment in either case	–	–	9	–	1	–
Each bond of caution and relative certificate	–	2	6	–	3	9
Edict or summons of curatory, or for giving up inventories	–	1	3	–	1	3
Calling in court, receiving, and entering the nomination of curators	–	2	6	–	2	6
Doqueting and signing tutorial or curatorial inventories, per sheet of each duplicate	–	–	3	–	–	3
Extract acts of curatory, or upon production of inventories:						
First sheet	–	2	6	–	2	6
Every other sheet	–	1	3	–	1	3
Second extracts, per sheet	–	1	3	–	1	3
Production of a bill of advocation, and marking the same, including trouble of transmitting the process when necessary	–	–	–	–	2	6
Transmitting extracted processes, in consequence of a warrant from the Court of Session or the sheriff	–	–	9	–	1	3
Appeal against a decree or sentence of the sheriff to the Court of Justiciary or Circuit Court, or answers thereto	–	1	–	–	1	3
Searching for a process in which no procedure has taken place for a year, if search does not exceed five years, and no extract ordered	–	–	6	–	1	–

	In Cases of £.12 and under.			Above £.12.		
	£.	s.	d.	£.	s.	d.
Each additional year, after the first, five in which the search is made	–	–	3	–	–	3
For each consignation of money in the clerk's hands, if under 10*l.*	–	1	3	–	1	3
And an additional fee for the amount above 10*l.*, at the rate of 5*s.* on each 100*l.* consigned.						
On the lodging of a bank receipt, when money ordered to be consigned is lodged in a bank instead of being consigned	–	1	3	–	1	3
The fees in these three last articles not to be chargeable on proceeds of roups or sales conducted by the clerks.						
Each warrant to uplift consigned money	–	1	3	–	1	3
Full extract, or second extract, or authenticated copy of a process or part of a process, or other procedure or paper, when required by a party and furnished by the clerk, per sheet	–	–	6	–	–	9

Note.—In all cases where the conclusions are *ad factum præstandum*, or not entirely pecuniary, the highest class to be the rate of charge. But fees on papers in summonses of removal or rejection, to be charged according to the rent of the subject from which the defender is summoned to remove, or to be ejected.

	£.	s.	d.
Recording hornings, inhibitions, interdictions, lawburrows, with their executions, discharges and other writings recorded in the registers of hornings and inhibitions, per sheet	–	–	10
First or subsequent extracts thereof, when required, per sheet	–	–	9
Recording bonds, tacks, dispositions and other writings in the register of deeds and probative writs, per sheet	–	–	9
First extracts of such deeds or writings, when required, per sheet	–	–	6
Subsequent extracts, per sheet	–	–	9
Recording protests on bills, including extract	–	1	3
Subsequent extracts	–	–	9
Recording accounts, states, and the like, per sheet of figures	–	1	–
Extract thereof, per sheet	–	–	9
Inspection of records of entailed vouchers	–	–	3
Searching the record of hornings or inhibitions, including minute-book, each year or part of a year	–	–	3
In all not exceeding	–	3	9
Searching for deeds recorded for the first year, or part of the year specified	–	–	6
Every additional year	–	–	3
Certificate of search, if required	–	1	3
Inspection of records when a party or his agent makes the search, each record-book and corresponding minute-book	–	1	3
Examinations under the Bankrupt Act, when the sheriff-clerk acts as clerk to the examination, each diet	–	3	9
Writing declarations or oaths therein, per sheet	–	–	6
SERVICES:			
General Service:			
Procuring the brieve executed, and intimation to agent	–	1	9
Attending in court at service, framing and recording the minutes, and instrument money	–	3	6
Fees of the service	–	10	–
Engrossing the retour	–	2	6
Special Service or Service as Heir of Provision:			
Procuring the brieve executed, and intimation to agent	–	1	9
Attending in court at service, framing the minutes, and recording, first sheet	–	3	–
Each other	–	1	–
Framing the retour, first sheet	–	7	6
Each other sheet	–	5	–
Engrossing the retour, each sheet	–	1	–
Extracts from the record of service, when required, each sheet	–	1	–

	£.	s.	d.
Infeftments:			
Drawing instrument of sasine on Chancery precepts, first sheet - } 250 words per sheet.	–	7	6
Each subsequent sheet - - - - - - - - }	–	5	–
Extending the same, first sheet - - - - - - - }	–	1	6
Each subsequent sheet - - - - - - - - }	–	1	–
Besides the stamped vellum or parchment.			
And that the clerk receive for taking infeftment thereon, when the rent of the property does not exceed 100 *l.* per annum - - - - -	–	10	6
100 *l.* and not exceeding 200 *l.* - - - - - - - - -	1	1	–
200 *l.* and not exceeding 500 *l.* - - - - - - - - -	1	11	6
500 *l.* and not exceeding 1,000 *l.* - - - - - - - - -	2	2	–
And for every additional 1,000 *l.* - - - - - - - - -	–	10	6
But not to exceed in all - - - - - - - - -	5	5	–
And if the distance exceed three miles, each additional mile, until it exceeds 10 miles - - - - - - - - - -	–	2	6
But under this charge not to receive more per day than - - - -	1	1	–
Besides travelling charges.			
Extracts of minutes of procedure of freeholder meetings, when required, per sheet - - - - - - - - - - -	–	1	3
Each person taking the oaths to Government when the oaths are not administered at a county meeting - - - - - - - - -	–	1	–
Certificate thereof, when required - - - - - - - - -	–	1	6
Qualifying a peer to vote at an election - - - - - - - -	1	1	–
Extract of the fiars, each year - - - - - - - - -	–	–	9
Receiving each precept from the Court of Session, making up list of jury, and instructing officer to summon, and making return - - - -	–	2	6
Receiving countermand of trial, and instructing officer - - - -	–	2	6
Writing and booking each necessary letter - - - - - - -	–	1	3
Each duplicate and copy - - - - - - - - - -	–	–	6
Fees for Public Business, payable in Exchequer:			
For the principal precept of intimation of election of a Member of Parliament, besides expense of printing - - - - - - - -	–	10	6
Writings relative to elections of Members of Parliament (exclusive of the precept), to summoning the Commissioners of Supply for laying on the land tax, and to other public business payable in the Exchequer, each sheet - - - - - - - - - - - - - -	–	1	–
When consisting of more than one sheet, each additional sheet - -	–	1	6
Superintending the execution of Chancery precepts, and returning the execution, for each precept - - - - - - - - - - -	–	–	6
Superintending the publication of Royal proclamations or writs, each -	–	5	–
Warrant to summon jury and witnesses for striking the fiars, and making list, and instructing officer to summon them - - - - -	–	10	6
Attendance at striking the fiars and writing the evidence and procedure, and recording the verdict - - - - - - - - - -	1	11	6
To the sheriff-clerk for instructing the persons employed in taking up the lists of jurors, receiving the returns and engrossing the lists in the jury-books, for each 100 names, exclusive of printing - - - - -	–	5	–
To the district-clerk, or other person having local knowledge, for attending and assisting the sheriff at revising lists, at the rate of 21 *s.* per day, including travelling charges and postages.			

N. B.—The sheet of writings to be computed at 300 words when not otherwise specified; but if the writing does not contain 300 words, to be charged as one sheet; and if, after finding the sheet or sheets which any such writing shall comprise, calculated at the rate aforesaid, any number of words less than 300 words shall remain, such fewer words shall be charged as a sheet. Although the fees for recording hornings, inhibitions, deeds and other writings in the registers of hornings and inhibitions, and of deeds and probative writs, are to be paid for at certain rates for every sheet, yet it is understood that the clerks are to frame those records so as to contain in each sheet the number of words prescribed by the regulations of the Lord Clerk Register.

Note.—The fees in the above Table to be paid, though the duty be performed by the clerk-depute, or by an assistant clerk, and to be exclusive of postages and outlays.

C. Hope, I. P. D.

— No. 4. —

TABLE of FEES in Civil Business, for the SHERIFF-CLERK of the County of *Forfar*.

	In Cases of £. 12 and under.			Above £. 12.		
	£.	s.	d.	£.	s.	d.
Libel, summons, or claim to found an action	–	–	11	–	1	6
When more defenders than one are sued for a separate debt or prestation, the above fees to be paid on one of the debts or prestations highest in amount, and a third of the above fees to be paid for each of the other debts or prestations, according to the amount of the claim against each defender, or set of defenders.						
Certifying copy of libel, in terms of Act of Sederunt for sheriff courts, c. 18, s. 4	–	–	3½	–	–	3½
Summary petition or complaint (except petition of sequestration), and deliverance thereon	–	1	2½	–	1	9½
Defence, answer, or first paper for each defender, or set of defenders, or compearer, or set of compearers in any action	–	–	7	–	1	2½
Each paper or pleading, for either party, subsequent to the first step, including objections and answers in a proof when stated in separate papers	–	–	3½	–	–	7
Appeal to the sheriff depute	–	–	3½	–	–	7
Receiving and marking each set of productions, except the productions lodged with the first paper for each party, for which no charge is to be made	–	–	3½	–	–	3½
Extracting each decreet in absence, in the abridged form	–	1	2½	–	1	9½
When a decreet is extracted against more defenders than one, sued for a separate debt or prestation, the above fee of extract to be paid on one of the debts or prestations highest in amount, and a third of the above fee for extract to be paid on each of the others, according to the amount of the claim against such defender, or set of defenders.						
Extracting each decree *in foro* in the abridged form	–	2	5	–	3	–
If the decree, whether in absence or *in foro*, shall exceed one sheet, for writing each succeeding sheet	–	–	7	–	–	7
Recording abridged decreets, per sheet	–	–	7	–	–	7
Protestations for not insisting	–	–	7	–	–	11
Extract thereof	–	–	7	–	–	11
Acts and commissions, first sheet	–	–	7	–	–	11
Subsequent sheets, each	–	–	7	–	–	7
If the proof be taken on the interlocutor allowing it, without extracting an act and commission, there will be paid by each party leading proof	–	–	7	–	–	11
Diligence or precept for citing parties incidentally, witnesses or havers	–	–	7	–	–	11
Second diligence	–	–	7	–	–	11
Each deposition or declaration	–	–	7	–	–	11
Writing each sheet thereof, after the first, when the sheriff clerk acts as writing clerk	–	–	7	–	–	7
The sheriff clerk, or his depute, when acting as commissioner in taking a proof, deposition of party or declaration, will be allowed the following fees; viz.						
In causes not exceeding 8 *l.*, each hour	–	1	6			
Above 8 *l.* and not exceeding 25 *l.*, each hour	–	2	5			
Above 25 *l.*, each hour	–	3	–			
As also his clerk's fee for writing, at the rate of 4 *d.* per sheet.						
Sequestration of a tenant's effects, or of joint tenants in one possession; viz.						
Warrant of sequestration, and service	–	1	6	–	1	9½
Taking the inventory, when taken by the clerk, if the rent to be secured be 12 *l.*, or under:						
Clerk and witnesses	–	3	–			

(*continued*)

	In Cases of £. 12 and under.			Above £. 12.		
	£.	s.	d.	£.	s.	d.
When the rent is above 12 *l.* and does not exceed 25 *l.*:						
Clerk and witnesses	–	–	–	–		6
When the rent is above 25 *l.* and does not exceed 50 *l.*:						
Clerk and witnesses	–	–	–	–	6	–
When the rent is above 50 *l.*:						
Clerk and witnesses	–	–	–	–	7	6
Writing out inventory and schedule, per sheet of each, in any of the above cases	–	–	–	–	–	7
If the clerk and witnesses are necessarily employed more than two hours in taking the inventory, or travelling for that purpose, he will be allowed, in addition to the above fees, for every hour after the first two,						
Clerk and witnesses	–	1	6	–	–	11
But under these charges, for the hours after the first two, the clerk not to have in one day, for himself and witnesses, more than 6 *s.*						
Warrant of sale	–	–	7	–	1	2½
Extract thereof, per sheet, when required	–	–	7	–	1	2½
Intimating sale to tax-office	–	–	7	–	–	7
The clerk, when he executes any warrant to roup, and collects the proceeds, will be held liable for the amount of the roup-roll, and will be allowed for his trouble and risk, including auctioneer's fees, as follows:						
When the amount of the roup-roll is 8 *l.* or under, he will be allowed 4 *s.* 6 *d.*						
When the amount of the roup-roll is above 8 *l.* and does not exceed 100 *l.*, he will be allowed at the rate of 3 per cent.						
When the amount of the roup-roll exceeds 100 *l.*, but does not exceed 1,000 *l.*, he will be allowed 3 per cent. for the first 100 *l.*, and for every additional 100 *l.* or part of 100 *l.*, 1½ per cent. And when the amount exceeds 1,000 *l.*, he will be allowed the above rates for the first 1,000 *l.*, and 1 per cent. for each additional 100 *l.* and part of 100 *l.*						
The above poundage to cover all charges for trouble in relation to the sale, and for collecting the proceeds, drawing advertisements and articles of roup, but the clerk will be allowed all his necessary disbursements or expenses, such as advertising, paying crier, travelling charges, &c.; he will also, when the proceeds are above 20 *l.*, be allowed 4 *s.* 6 *d.* for an assistant clerk.						
If roup be stopped after time of sale is fixed	–	1	6	–	1	6
Receiving the report of sale, and note of the sum arising from it, and marking the same		–	7	–	1	2½
Allowing inspection of the same	–	–	7	–	–	7
In sales under other warrants of the sheriff, including poindings, the same fees to be paid as in sales under sequestrations.						
At intimating caption to compel return of a process, including dues of caption, if issued	–	–	7	–	–	7
Enrolling a cause, to be paid by the party requiring enrolment	–	–	3½	–	–	3½
When any cause at avizandum is enrolled by order of the sheriff, the above fee to be paid by the parties equally.						
At borrowing a process or part of a process, the clerk being for this fee bound to compare the process, both when borrowed and returned, and to mark the return	–	–	3½	–	–	3½
Attending at judicial inspections or visitations, when required by the sheriff or either of the parties, sealing up repositories, or executing any other order or warrant of the sheriff, not otherwise provided for in this Table:						
First hour employed	–	2	5	–	3	–
Every other	–	1	6	–	2	5
Besides necessary outlays.						

	In Cases of £. 12 and under.			Above £. 12.		
	£.	s.	d.	£.	s.	d.
Auditing accounts of expenses, when remit made to the clerk:						
In decrees in absence	–	–	7	–	–	7
In litigated cases, when the amount of the account rendered is under 5 *l.*	–	2	1	–	2	1
When 5 *l.* and under 10 *l.*	–	3	–	–	3	–
When 10 *l.* and under 20 *l.*	–	4	2½	–	4	2½
When 20 *l.* and under 40 *l.*	–	6	–	–	6	–
When 40 *l.* and under 60 *l.*	–	7	2½	–	7	2½
When 60 *l.* and under 80 *l.*	–	9	–	–	9	–
When 80 *l.* and upwards	–	12	7	–	12	7
Caveat	–	–	7	–	–	7
Precepts or warrants of arrestment, when contained in the summons	–	–	3½	–	–	3½
When not contained in the summons	–	–	11	–	1	2½
At loosing an arrestment in either case	–	–	11	–	1	2½
Each bond of caution and relative certificate	–	3	–	–	4	6
Edict or summons of curatory, or for giving up inventories	–	1	6	–	1	6
Calling in court, receiving and entering the nomination of curators	–	3	–	–	3	–
Doqueting and signing tutorial or curatorial inventories, per sheet of each duplicate	–	–	3½	–	–	3½
Extract acts of curatory, or upon production of inventories:						
First sheet	–	3	–	–	3	–
Every other sheet	–	1	6	–	1	6
Second extracts, per sheet	–	1	6	–	1	6
Production of a bill of advocation, and marking the same, including trouble of transmitting the process when necessary	–	–	–	–	3	–
Transmitting extracted processes, in consequence of a warrant from the Court of Session, or the sheriff	–	–	11	–	1	6
Appeal against a decree or sentence of the sheriff to the Court of Justiciary, or Circuit Court, or answers thereto	–	1	2½	–	1	6
Searching for a process in which no procedure has taken place for a year, if search does not exceed five years, and no extract ordered	–	–	7	–	1	2½
Each additional year, after the first five, in which the search is made	–	–	3½	–	–	3½
For each consignation of money in the clerk's hands, if under 10 *l.*	–	1	6	–	1	6
And an additional fee for the amount above 10 *l.*, at the rate of 6 *s.* on each 100 *l.* consigned.						
On the lodging of a bank receipt, when money ordered to be consigned is lodged in a bank, instead of being consigned	–	1	6	–	1	6.
The fees in these three last articles not to be chargeable on proceeds of roups or sales conducted by the clerks.						
Each warrant to uplift consigned money	–	1	6	–	1	6
Full extract, or second extract, or authenticated copy of a process, or part of a process, or other procedure or paper, when required by a party, and furnished by the clerk, per sheet	–	–	7	–	–	11

Note.—In all cases where the conclusions are *ad factum præstandum*, or not entirely pecuniary, the highest class to be the rate of charge. But fees on papers in summonses of removal or ejection, to be charged according to the rent of the subject from which the defender is summoned to remove, or to be ejected.

	£.	s.	d.
Recording hornings, inhibitions, interdictions, lawburrows, with their executions, discharges, and other writings recorded in the registers of hornings and inhibitions, per sheet	–	1	–
First, or subsequent extracts thereof, when required, per sheet	–	–	11
Recording bonds, tacks, dispositions and other writings in the register of deeds, and probative writs, per sheet	–	–	11

	£.	s.	d.
First extracts of such deeds or writings, when required, per sheet	–	–	7
Subsequent extracts, per sheet	–	–	11
Recording protests on bills, including extract	–	1	6
Subsequent extracts	–	–	11
Recording accounts, states, and the like, per sheet of figures	–	1	2½
Extract thereof, per sheet	–	–	11
Inspection of records of entailed vouchers	–	–	3½
Searching the record of hornings, or inhibitions, including minute-book, each year, or part of a year	–	–	3½
In all not exceeding	–	4	6
Searching for deeds recorded, for the first year, or part of the year specified	–	–	7
Every additional year	–	–	3½
Certificate of search, if required	–	1	6
Inspection of records, when a party or his agent makes the search, each record-book and corresponding minute-book	–	1	6
Examinations under the Bankrupt Act, when the sheriff-clerk acts as clerk to the examination, each diet	–	4	6
Writing declarations or oaths therein, per sheet	–	–	7
SERVICES:			
General Service:			
Procuring the brieve executed, and intimation to agent	–	2	1
Attending in court at service, framing and recording the minutes, and instrument money	–	4	2½
Fees of the service	–	12	–
Engrossing the retour	–	3	–
Special Service or Service as Heir of Provision:			
Procuring the brieve executed, and intimation to agent	–	2	1
Attending in court at service, framing the minutes, and recording, first sheet	–	3	7
Each other	–	1	2½
Framing the retour, first sheet	–	9	–
Each other sheet	–	6	–
Engrossing the retour, each sheet	–	1	2½
Extracts from the record of service, when required, each sheet	–	1	2½
Infeftments:			
Drawing instrument of sasine on Chancery precepts, first sheet	–	9	–
Each subsequent sheet (250 words, per sheet.)	–	6	–
Extending the same, first sheet (250 words, per sheet.)	–	1	9½
Each subsequent sheet (250 words, per sheet.)	–	1	2½
Besides the stamped vellum or parchment.			
And that the clerk receive for taking infeftment thereon, when the rent of the property does not exceed 100*l.* per annum	–	12	7
100*l.* and not exceeding 200*l.*	1	5	2½
200*l.* and not exceeding 500*l.*	1	17	2½
500*l.* and not exceeding 1,000*l.*	2	10	5
And for every additional 1,000*l.*	–	12	7
But not to exceed in all	6	6	–
And if the distance exceed three miles, each additional mile, until it exceeds ten miles	–	3	–
But, under this charge, not to receive more per day than	1	5	2
Besides travelling charges.			
Extracts of minutes of procedure of freeholder meetings, when required, per sheet	–	1	6
Each person taking the oaths to Government, when the oaths are not administered at a county meeting	–	1	2½
Certificate thereof, when required	–	1	9½
Qualifying a peer to vote at an election	1	5	2½
Extract of the fiars, each year	–	–	11
Receiving each precept from the Court of Session, making up list of jury, and instructing officer to summon, and making return	–	3	–
Receiving countermand of trial, and instructing officer	–	3	–
Writing and booking each necessary letter	–	1	6
Each duplicate and copy	–	–	7

Fees for Public Business payable in Exchequer:	£.	s.	d.
For the principal precept of intimation of election of a Member of Parliament, besides expense of printing	–	10	6
Writings relative to elections of Members of Parliament (exclusive of the precept), to summoning the Commissioners of Supply for laying on the land tax, and to other public business, payable in Exchequer, each sheet	–	1	–
When consisting of more than one sheet, each additional sheet	–	–	6
Superintending the execution of Chancery precepts, and returning the execution, for each precept	–	–	6
Superintending the publication of Royal proclamations or writs, each	–	5	–
Warrant to summon jury and witnesses for striking the fiars, and making list, and instructing officer to summon them	–	1	6
Attendance at striking the fiars and writing the evidence and procedure, and recording the verdict	1	11	6
To the sheriff-clerk, for instructing the persons employed in taking up the lists of jurors, receiving the returns, and engrossing the lists in the jury-books, for each hundred names, exclusive of printing	–	5	–
To the district clerk, or other person having local knowledge, for attending and assisting the sheriff at revising lists, at the rate of 21*s.* per day, including travelling charges and postages.			

N.B.—The sheet of writings to be computed at 300 words, when not otherwise specified; but if the writing does not contain 300 words, to be charged as one sheet; and if, after finding the sheet or sheets which any such writing shall comprise, calculated at the rate aforesaid, any number of words less than 300 words shall remain, such fewer words shall be charged as a sheet. Although the fees for recording hornings, inhibitions, deeds, and other writings in the registers of hornings and inhibitions, and of deeds and probative writs, are to be paid for at certain rates for every sheet, yet it is understood that the clerks are to frame those records, so as to contain, in each sheet, the number of words prescribed by the regulations of the Lord Clerk Register.

Note.—The fees in the above Table to be paid, though the duty be performed by the clerk depute, or by an assistant clerk, and to be exclusive of postages and outlays.

C. Hope, I. P. D.

—No. 5.—

TABLE of FEES in Civil Business, for the SHERIFF-CLERK of the County of *Lanark*.

	In Cases of £. 12 and under.			Above £. 12.		
	£.	s.	d.	£.	s.	d.
Libel, summons, or claim to found an action	–	–	6½	–	–	10½
When more defenders than one are sued for a separate debt or prestation, the above fees to be paid on one of the debts or prestations highest in amount, and a third of the above fees to be paid for each of the other debts or prestations, according to the amount of the claim against each defender, or set of defenders.						
Certifying copy of libel, in terms of Act of Sederunt for sheriff courts, ch. 18, s. 4	–	–	2½	–		2½
Summary petition or complaint (except petition of sequestration), and deliverance thereon	–	–	8½	–	1	½
Defence, answer, or first paper for each defender, or set of defenders, or compearer, or set of compearers in any action	–	–	4½	–	–	8½
Each paper or pleading, for either party, subsequent to the first step, including objections and answers in a proof when stated in separate papers	–	–	2½	–	–	4½
Appeal to the sheriff depute	–	–	2½	–	–	4½
Receiving and marking each set of productions, except the productions lodged with the first paper for each party, for which no charge is to be made	–	–	2½	–	–	2½
Extracting each decreet in absence, in the abridged form	–	–	8½	–	1	–½

(*continued*)

	In Cases of £. 12 and under.	Above £. 12.
	£. s. d.	£. s. d.
When a decreet is extracted against more defenders than one, sued for a separate debt or prestation, the above fee of extract to be paid on one of the debts or prestations highest in amount, and a third of the above fee for extract to be paid on each of the others, according to the amount of the claim against such defender, or set of defenders.		
Extracting each decree *in foro* in the abridged form - -	– 1 5	– 1 9
If the decree, whether in absence or *in foro*, shall exceed one sheet, for writing each succeeding sheet - - - -	– – 4½	– – 4½
Recording abridged decreets, per sheet - - - -	– – 4½	– – 4½
Protestations for not insisting - - - - - -	– – 4½	– – 6½
Extract thereof - - - - - - - - -	– – 4½	– – 6½
Acts and commissions, first sheet - - - - -	– – 4½	– – 6½
Subsequent sheets, each - - - - - - -	– – 4½	– – 4½
If the proof be taken on the interlocutor allowing it, without extracting an act and commission, there will be paid by each party leading proof - - - - - - -	– – 4½	– – 6½
Diligence or precept for citing parties incidentally, witnesses, or havers - - - - - - - - -	– – 4½	– – 6½
Second diligence - - - - - - - - -	– – 4½	– – 6½
Each deposition or declaration - - - - - -	– – 4½	– – 6½
Writing each sheet thereof, after the first, when the sheriff-clerk acts as writing clerk - - - - - - -	– – 4½	– – 4½
The sheriff-clerk, or his depute, when acting as commissioner in taking a proof, deposition of party or declaration, will be allowed the following fees; viz.		
In causes not exceeding 8*l.*, each hour - - - - -	– – 10½	
Above 8*l.*, and not exceeding 25*l.*, each hour - - -	– 1 5	
Above 25*l.*, each hour - - - - - - - -	– 1 9	
As also his clerk's fee for writing, at the rate of 4*d.* per sheet.		
Sequestration of a tenant's effects, or of joint-tenants in one possession; viz.		
Warrant of sequestration, and service - - - - -	– – 10½	– 1 –½
Taking the inventory, when taken by the clerk, if the rent to be secured be 12*l.* or under:		
Clerk and witnesses - - - - - - - - -	– 1 9	
When the rent is above 12*l.*, and does not exceed 25*l.*:		
Clerk and witnesses - - - - - - - - -	– – –	– 2 7½
When the rent is above 25*l.*, and does not exceed 50*l.*:		
Clerk and witnesses - - - - - - - - -	– – –	– 3 6
When the rent is above 50*l.*:		
Clerk and witnesses - - - - - - - - -	– – –	– 4 8½
Writing out inventory and schedule, per sheet of each, in any of the above cases - - - - - - - - -	– – –	– – 4½
If the clerk and witnesses are necessarily employed more than two hours in taking the inventory, or travelling for that purpose, he will be allowed, in addition to the above fees, for every hour after the first two:		
Clerk and witnesses - - - - - - - - -	– – 6½	– – 6½
But under these charges, for the hours after the first two, the clerk not to have in one day, for himself and witnesses, more than 3*s.* 6*d.*		
Warrant of sale - - - - - - - - -	– – 4½	– – 8½
Extract thereof, per sheet, when required - - - -	– – 4½	– – 8½
Intimating sale to tax-office - - - - - - -	– – 4½	– – 4½
The clerk, when he executes any warrant to roup, and collects the proceeds, will be held liable for the amount of the roup roll, and will be allowed for his trouble and risk, including auctioneer's fees, as follows:		
When the amount of the roup-roll is 8*l.* or under, he will be allowed 2*s.* 7½*d.*		

	In Cases of £. 12 and under.	Above £. 12.
	£. s. d.	£. s. d.
When the amount of the roup-roll is above 8 *l.*, and does not exceed 100 *l.*, he will be allowed at the rate of 2 per cent.		
When the amount of the roup-roll exceeds 100 *l.*, but does not exceed 1,000 *l.*, he will be allowed 2 per cent. for the first 100 *l.*, and for every additional 100 *l.*, or part of 100 *l.*, 1 ½ per cent.; and when the amount exceeds 1,000 *l.*, he will be allowed the above rates for the first 1,000 *l.*, and 1 per cent. for each additional 100 *l.*, and part of 100 *l.*		
The above poundage to cover all charges for trouble in relation to the sale, and for collecting the proceeds, drawing advertisements and articles of roup, but the clerk will be allowed all his necessary disbursements or expenses, such as advertising, paying crier, travelling charges, &c.; he will also, when the proceeds are above 20 *l.*, be allowed 2 *s.* 7 ½ *d.* for an assistant clerk.		
If roup be stopped, after time of sale is fixed	– – 10 ½	– – 10 ½
Receiving the report of sale, and note of the sum arising from it, and marking the same	– – 4 ½	– – 8 ½
Allowing inspection of the same	– – 4 ½	– – 4 ½
In sales under other warrants of the sheriff, including poindings, the same fees to be paid as in sales under sequestrations.		
At intimating caption to compel return of a process, including dues of caption, if issued	– – 4 ½	– – 4 ½
Enrolling a cause, to be paid by the party requiring enrolment	– – 2 ½	– – 2 ½
When any cause at avizandum is enrolled by order of the sheriff, the above fee to be paid by the parties equally.		
At borrowing a process, or part of a process, the clerk being for this fee bound to compare the process, both when borrowed and returned, and to mark the return	– – 2 ½	– – 2 ½
Attending at judicial inspections or visitations, when required by the sheriff or either of the parties, sealing up repositories, or executing any other order or warrant of the sheriff, not otherwise provided for in this Table:		
First hour employed	– 1 5	– 1 9
Every other	– – 10 ½	– 1 5
Besides necessary outlays.		
Auditing accounts of expenses, when remit made to the clerk:		
In decrees in absence	– – 4 ½	– – 4 ½
In litigated cases, when the amount of the account rendered is under 5 *l.*	– 1 2 ½	– 1 2 ½
When 5 *l.* and under 10 *l.*	– 1 9	– 1 9
When 10 *l.* and under 20 *l.*	– 2 5 ½	– 2 5 ½
When 20 *l.* and under 40 *l.*	– 3 6	– 3 6
When 40 *l.* and under 60 *l.*	– 4 2 ½	– 4 2 ½
When 60 *l.* and under 80 *l.*	– 5 3	– 5 3
When 80 *l.* and upwards	– 7 4 ½	– 7 4 ½
Caveat	– – 4 ½	– – 4 ½
Precepts or warrants of arrestment, when contained in the summons	– – 2 ½	– – 2 ½
When not contained in the summons	– – 6 ½	– – 8 ½
At loosing an arrestment in either case	– – 6 ½	– – 8 ½
Each bond of caution and relative certificate	– 1 9	– 2 7 ½
Edict or summons of curatory, or for giving up inventories	– – 10 ½	– – 10 ½
Calling in court, receiving and entering the nomination of curators	– 1 9	– 1 9
Doqueting and signing tutorial or curatorial inventories, per sheet of each duplicate	– – 2 ½	– – 2 ½

(*continued*)

	In Cases of £. 12 and under.	Above £. 12.
	£. s. d.	£. s. d.
Extract acts of curatory, or upon production of inventories:		
First sheet	– 1 9	– 1 9
Every other sheet	– – 10½	– – 10½
Second extracts, per sheet	– – 10½	– – 10½
Production of a bill of advocation, and marking the same, including trouble of transmitting the process when necessary	– – –	– 1 9
Transmitting extracted processes, in consequence of a warrant from the Court of Session, or the sheriff	– – 6½	– – 10½
Appeal against a decree or sentence of the sheriff to the Court of Justiciary or Circuit Court, or answers thereto	– – 8½	– – 10½
Searching for a process in which no procedure has taken place for a year, if search does not exceed five years, and no extract ordered	– – 4½	– – 10½
Each additional year, after the first five, in which the search is made	– – 2½	– – 2½
For each consignation of money in the clerk's hands, if under 10*l.*	– – 10½	– – 10½
And an additional fee, for the amount above 10*l.*, at the rate of 3*s.* 6*d.* on each 100*l.* consigned.		
On the lodging of a bank receipt, when money ordered to be consigned is lodged in a bank, instead of being consigned	– – 10½	– – 10½
The fees in these three last articles not to be chargeable on proceeds of roups or sales conducted by the clerks.		
Each warrant to uplift consigned money	– – 10½	– – 10½
Full extract, or second extract, or authenticated copy of a process, or part of a process, or other procedure or paper, when required by a party, and furnished by the clerk, per sheet	– – 4½	– – 6½

Note.—In all cases where the conclusions are *ad factum præstandum*, or not entirely pecuniary, the highest class to be the rate of charge. But fees on papers in summonses of removal or ejection, to be charged according to the rent of the subject from which the defender is summoned to remove, or to be ejected.

	£. s. d.
Recording hornings, inhibitions, interdictions, lawburrows, with their executions, discharges, and other writings recorded in the registers of hornings and inhibitions, per sheet	– – 7
First, or subsequent extracts thereof, when required, per sheet	– – 6½
Recording bonds, tacks, dispositions, and other writings, in the register of deeds, and probative writs, per sheet	– – 6½
First extracts of such deeds or writings, when required, per sheet	– – 4½
Subsequent extracts, per sheet	– – 6½
Recording protests on bills, including extract	– – 10½
Subsequent extracts	– – 6½
Recording accounts, states and the like, per sheet of figures	– – 8½
Extract thereof, per sheet	– – 6½
Inspection of records of entailed vouchers	– – 2½
Searching the record of hornings, or inhibitions, including minute-book, each year, or part of a year	– – 2½
In all not exceeding	– 2 7½
Searching for deeds recorded, for the first year, or part of the year specified	– – 4½
Every additional year	– – 2½
Certificate of search, if required	– – 10½
Inspection of records, when a party or his agent makes the search, each record-book and corresponding minute-book	– – 10½
Examinations under the Bankrupt Act, when the sheriff-clerk acts as clerk to the examination, each diet	– 2 7½
Writing declarations or oaths therein, per sheet	– – 4½

SERVICES:	£.	s.	d.
General Service:			
Procuring the brieve executed, and intimation to agent	–	1	2½
Attending in court at service, framing and recording the minutes, and instrument money	–	2	5½
Fees of the service	–	7	–
Engrossing the retour	–	1	9
Special Service, or Service as Heir of Provision:			
Procuring the brieve executed, and intimation to agent	–	1	2½
Attending in court at service, framing the minutes, and recording, first sheet	–	2	1½
Each other	–	–	8½
Framing the retour, first sheet	–	5	3
Each other sheet	–	3	6
Engrossing the retour, each sheet	–	–	8½
Extracts from the record of service, when required, each sheet	–	–	8½
Infeftments:			
Drawing instrument of sasine on Chancery precepts, first sheet – –	–	5	3
Each subsequent sheet – – – – – – – } 250 words,	–	3	6
Extending the same, first sheet – – – – – } per sheet.	–	1	–½
Each subsequent sheet – – – – – – – – –	–		8½
Besides the stamped vellum or parchment.			
And that the clerk receive for taking infeftment thereon, when the rent of the property does not exceed 100*l.* per annum – – – – –	–	7	4½
100*l.* and not exceeding 200*l.* – – – – – – – –	–	14	9
200*l.* and not exceeding 500*l.* – – – – – – – –	1	2	1½
500*l.* and not exceeding 1,000*l.* – – – – – – – –	1	9	6
And for every additional 1,000*l.* – – – – – – – –	–	7	4½
But not to exceed in all – – – – – – – –	3	13	6
And if the distance exceed three miles, each additional mile, until it exceeds ten miles – – – – – – – – – –	–	1	9
But, under this charge, not to receive more per day than – – –	–	14	9
Besides travelling charges.			
Extracts of minutes of procedure of freeholder meetings, when required, per sheet – – – – – – – – – – –	–	–	10½
Each person taking the oaths to Government, when the oaths are not administered at a county meeting – – – – – – –	–	–	8½
Certificate thereof, when required – – – – – – – –	–	1	–½
Qualifying a peer to vote at an election – – – – – – –	–	14	9
Extract of the fiars, each year – – – – – – – –	–	–	6½
Receiving each precept from the Court of Session, making up list of jury, and instructing officer to summon, and making return – – – –	–	1	9
Receiving countermand of trial, and instructing officer – – – –	–	1	9
Writing and booking each necessary letter – – – – – –	–	–	10½
Each duplicate and copy – – – – – – – – – –	–	–	4½
Fees for Public Business, payable in Exchequer:			
For the principal precept of intimation of election of a Member of Parliament, besides expense of printing – – – – – – – –	–	10	6
Writings relative to elections of Members of Parliament (exclusive of the precept), to summoning the commissioners of supply for laying on the land-tax, and to other public business, payable in Exchequer, each sheet	–	1	–
When consisting of more than one sheet, each additional sheet – –	–	1	6
Superintending the execution of Chancery precepts, and returning the execution, for each precept – – – – – – – – –	–	–	6
Superintending the publication of Royal proclamations or writs, each –	–	5	–
Warrant to summon jury and witnesses for striking the fiars, and making list, and instructing officer to summon them – – – – – –	–	10	6
Attendance at striking the fiars and writing the evidence and procedure, and recording the verdict – – – – – – – – – –	1	11	6
To the sheriff-clerk, for instructing the persons employed in taking up the lists of jurors, receiving the returns, and engrossing the lists in the jury-books, for each hundred names, exclusive of printing – – – –	–	5	–
To the district clerk, or other person having local knowledge, for attending and assisting the sheriff at revising lists, at the rate of 21*s.* per day, including travelling charges and postages.			

N.B.—The sheet of writings to be computed at 300 words, when not otherwise specified; but if the writing does not contain 300 words, to be charged as one sheet; and if, after finding the sheet or sheets which any such writing shall comprise, calculated at the rate

aforesaid, any number of words less than 300 words shall remain, such fewer words shall be charged as a sheet. Although the fees for recording hornings, inhibitions, deeds, and other writings in the registers of hornings and inhibitions, and of deeds and probative writs, are to be paid for at certain rates for every sheet, yet it is understood that the clerks are to frame those records, so as to contain, in each sheet, the number of words prescribed by the regulations of the Lord Clerk Register.

Note.—The fees in the above Table to be paid, though the duty be performed by the clerk depute, or by an assistant clerk, and to be exclusive of postages and outlays.

C. Hope, I. P. D.

— No. 6. —

TABLE of FEES in Civil Business, for the SHERIFF and STEWART CLERKS of the following Counties and Stewartries; viz.: *Argyll, Banff, Berwick, Bute, Caithness, Clackmannan, Cromarty, Dumbarton, Elgin, Fife, Haddington, Inverness, Kincardine, Kinross, Kirkcudbright, Linlithgow, Nairn, Orkney, Peebles, Ross, Roxburgh, Selkirk, Shetland, Stirling, Sutherland,* and *Wigton.*

	In Cases of £. 12 and under.			Above £. 12.		
	£.	s.	d.	£.	s.	d.
Libel, summons, or claim to found an action - - -	–	1	6	–	2	6
When more defenders than one are sued for a separate debt or prestation, the above fees to be paid on one of the debts or prestations highest in amount, and a third of the above fees to be paid for each of the other debts or prestations, according to the amount of the claim against each defender, or set of defenders.						
Certifying copy of libel, in terms of Act of Sederunt for sheriff courts, ch. 18, s. 4 - - - - - - -	–	–	6	–	–	6
Summary petition or complaint (except petition of sequestration), and deliverance thereon - - - - -	–	2	–	–	3	–
Defence, answer, or first paper for each defender, or set of defenders, or compearer, or set of compearers in any action - - - - - - - - - -	–	1	–	–	2	–
Each paper or pleading, for either party, subsequent to the first step, including objections and answers in a proof when stated in separate papers - - - - - -	–	–	6	–	1	–
Appeal to the sheriff depute - - - - - -	–	–	6	–	1	–
Receiving and marking each set of productions, except the productions lodged with the first paper for each party, for which no charge is to be made - - - - - -	–	–	6	–	–	6
Extracting each decreet in absence, in the abridged form -	–	2	–	–	3	–
When a decreet is extracted against more defenders than one, sued for a separate debt or prestation, the above fee of extract to be paid on one of the debts or prestations highest in amount, and a third of the above fee for extract to be paid on each of the others, according to the amount of the claim against such defender, or set of defenders.						
Extracting each decree *in foro*, in the abridged form - -	–	4	–	–	5	–
If the decree, whether in absence or *in foro*, shall exceed one sheet, for writing each succeeding sheet - - -	–	1	–	–	1	–
Recording abridged decreets, per sheet - - - -	–	1	–	–	1	–
Protestations for not insisting - - - - - -	–	1	–	–	1	6
Extract thereof - - - - - - - - -	–	1	–	–	1	6
Acts and commissions, first sheet - - - - -	–	1	–	–	1	6
Subsequent sheets, each - - - - - - -	–	1	–	–	1	–
If the proof be taken on the interlocutor allowing it, without extracting an act and commission, there will be paid by each party leading proof - - - - - - -	–	1	–	–	1	6
Diligence or precept for citing parties incidentally, witnesses, or havers - - - - - - - - -	–	1	–	–	1	6
Second diligence - - - - - - - - -	–	1	–	–	1	6
Each deposition or declaration - - - - - -	–	1	–	–	1	6

	In Cases of £. 12 and under.			Above £. 12.		
	£.	s.	d.	£.	s	d.
Writing each sheet thereof, after the first, when the sheriff-clerk acts as writing clerk	–	1	–	–	1	–
The sheriff-clerk, or his depute, when acting as commissioner in taking a proof, deposition of party or declaration, will be allowed the following fees; viz.:						
In causes not exceeding 8 *l.*, each hour	–	2	6			
Above 8 *l.*, and not exceeding 25 *l.*, each hour	–	4	–			
Above 25 *l.*, each hour	–	5	–			
As also his clerk's fee for writing, at the rate of 8 *d.* per sheet.						
Sequestration of a tenant's effects, or of joint-tenants in one possession; viz.:						
Warrant of sequestration, and service	–	2	6	–	3	–
Taking the inventory, when taken by the clerk, if the rent to be secured be 12 *l.* or under:						
Clerk and witnesses	–	5	–			
When the rent is above 12 *l.*, and does not exceed 25 *l.*:						
Clerk and witnesses	–	–	–	–	7	6
When the rent is above 25 *l.*, and does not exceed 50 *l.*:						
Clerk and witnesses	–	–	–	–	10	–
When the rent is above 50 *l.*:						
Clerk and witnesses	–	–	–	–	12	6
Writing out inventory and schedule, per sheet of each, in any of the above cases	–	–	–	–	1	–
If the clerk and witnesses are necessarily employed more than two hours in taking the inventory, or travelling for that purpose, he will be allowed, in addition to the above fees, for every hour after the first two:						
Clerk and witnesses	–	1	6	–	1	6
But under these charges, for the hours after the first two, the clerk not to have in one day, for himself and witnesses, more than 10 *s.*						
Warrant of sale	–	1		–	2	–
Extract thereof, per sheet, when required	–	1	–	–	2	–
Intimating sale to tax office	–	1		–	1	–
The clerk, when he executes any warrant to roup, and collects the proceeds, will be held liable for the amount of the roup-roll, and will be allowed for his trouble and risk, including auctioneer's fees, as follows:						
When the amount of the roup-roll is 8 *l.* or under, he will be allowed 7 *s.* 6 *d.*						
When the amount of the roup-roll is above 8 *l.*, and does not exceed 100 *l.*, he will be allowed at the rate of 5 per cent.						
When the amount of the roup-roll exceeds 100 *l.*, but does not exceed 1,000 *l.*, he will be allowed five per cent. for the first 100 *l.*, and for every additional 100 *l.* or part of 100 *l.*, 3 per cent.; and when the amount exceeds 1,000 *l.*, he will be allowed the above rates for the first 1,000 *l.*, and 2 per cent. for each additional 100 *l.*, and part of 100 *l.*						
The above poundage to cover all charges for trouble in relation to the sale, and for collecting the proceeds, drawing advertisements and articles of roup, but the clerk will be allowed all his necessary disbursements or expenses, such as advertising, paying crier, travelling charges, &c. He will also, when the proceeds are above 20 *l.*, be allowed 7 *s.* 6 *d.* for an assistant clerk.						
If roup be stopped, after time of sale is fixed	–	2	6	–	2	6
Receiving the report of sale, and note of the sum arising from it, and marking the same	–	1	–	–	2	–

(*continued*)

	In Cases of £. 12 and under.			Above £. 12.		
	£.	s.	d.	£.	s.	d.
Allowing inspection of the same	–	1	–	–	1	–
In sales under other warrants of the sheriff, including poindings, the same fees to be paid as in sales under sequestrations.						
At intimating caption to compel return of a process, including dues of caption, if issued	–	1	–	–	1	–
Enrolling a cause, to be paid by the party requiring enrolment	–	–	6	–	–	6
When any cause at avizandum is enrolled by order of the sheriff, the above fee to be paid by the parties equally.						
At borrowing a process or part of a process, the clerk being for this fee bound to compare the process, both when borrowed and returned, and to mark the return	–	–	6	–	–	6
Attending at judicial inspections or visitations, when required by the sheriff or either of the parties, sealing up repositories, or executing any other order or warrant of the sheriff, not otherwise provided for in this Table:						
First hour employed	–	4	–	–	5	–
Every other	–	2	6	–	4	–
Besides necessary outlays.						
Auditing accounts of expenses, when remit made to the clerk:						
In decrees in absence	–	1	–	–	1	–
In litigated cases, when the amount of the account rendered is under 5 *l.*	–	3	6	–	3	6
When 5 *l.* and under 10 *l.*	–	5	–	–	5	–
When 10 *l.* and under 20 *l.*	–	7	–	–	7	–
When 20 *l.* and under 40 *l.*	–	10	–	–	10	–
When 40 *l.* and under 60 *l.*	–	12	–	–	12	–
When 60 *l.* and under 80 *l.*	–	15	–	–	15	–
When 80 *l.* and upwards	1	1	–	1	1	–
Caveat	–	1	–	–	1	–
Precepts or warrants of arrestment, when contained in the summons	–	–	6	–	–	6
When not contained in the summons	–	1	6	–	2	–
At loosing an arrestment in either case	–	1	6	–	2	–
Each bond of caution and relative certificate	–	5	–	–	7	6
Edict or summons of curatory, or for giving up inventories	–	2	6	–	2	6
Calling in court, receiving, and entering the nomination of curators	–	5	–	–	5	–
Doqueting and signing tutorial or curatorial inventories, per sheet of each duplicate	–	–	6	–	–	6
Extract acts of curatory, or upon production of inventories:						
First sheet	–	5	–	–	5	–
Every other sheet	–	2	6	–	2	6
Second extracts, per sheet	–	2	6	–	2	6
Production of a bill of advocation, and marking the same, including trouble of transmitting the process when necessary	–	–	–	–	5	–
Transmitting extracted processes, in consequence of a warrant from the Court of Session, or the sheriff	–	1	6	–	2	6
Appeal against a decree or sentence of the sheriff to the Court of Justiciary or Circuit Court, or answers thereto	–	2	–	–	2	6
Searching for a process in which no procedure has taken place for a year, if search does not exceed five years, and no extract ordered	–	1	–	–	2	–
Each additional year, after the first five, in which the search is made	–	–	6	–	–	6
For each consignation of money in the clerk's hands, if under 10 *l.*	–	2	6	–	2	6
And an additional fee, for the amount above 10 *l.*, at the rate of 10 *s.* on each 100 *l.* consigned.						

	In Cases of £. 12 and under.			Above £. 12.		
	£.	s.	d.	£.	s.	d.
On the lodging of a bank receipt, when money ordered to be consigned is lodged in a bank, instead of being consigned	–	2	6	–	2	6
The fees in these three last articles not to be chargeable on proceeds of roups or sales conducted by the clerks.						
Each warrant to uplift consigned money	–	2	6	–	2	6
Full extract, or second extract, or authenticated copy of a process, or part of a process, or other procedure or paper, when required by a party, and furnished by the clerk, per sheet	–	1	–	–	1	6

Note.—In all cases where the conclusions are *ad factum præstandum,* or not entirely pecuniary, the highest class to be the rate of charge. But fees on papers in summonses of removal or ejection, to be charged according to the rent of the subject from which the defender is summoned to remove, or to be ejected.

	£.	s.	d.
Recording hornings, inhibitions, interdictions, lawburrows, with their executions, discharges, and other writings recorded in the registers of hornings and inhibitions, per sheet	–	1	8
First, or subsequent extracts thereof, when required, per sheet	–	1	6
Recording bonds, tacks, dispositions, and other writings, in the register of deeds, and probative writs, per sheet	–	1	6
First extracts of such deeds or writings, when required, per sheet	–	1	–
Subsequent extracts, per sheet	–	1	6
Recording protests on bills, including extract	–	2	6
Subsequent extracts	–	1	6
Recording accounts, states, and the like, per sheet of figures	–	2	–
Extract thereof, per sheet	–	1	6
Inspection of records of entailed vouchers	–	–	6
Searching the record of hornings, or inhibitions, including minute-book, each year, or part of a year	–	–	6
In all not exceeding	–	7	6
Searching for deeds recorded, for the first year, or part of the year specified	–	1	–
Every additional year	–	–	6
Certificate of search, if required	–	2	6
Inspection of records, when a party or his agent makes the search, each record-book and corresponding minute-book	–	2	6
Examinations under the Bankrupt Act, when the sheriff-clerk acts as clerk to the examination, each diet	–	7	6
Writing declarations or oaths therein, per sheet	–	1	–
SERVICES:			
General Service:			
Procuring the brieve executed, and intimation to agent	–	3	6
Attending in court at service, framing and recording the minutes, and instrument money	–	7	–
Fees of the service	1	–	–
Engrossing the retour	–	5	–
Special Service, or Service as Heir of Provision:			
Procuring the brieve executed, and intimation to agent	–	3	6
Attending in court at service, framing the minutes, and recording, first sheet	–	6	–
Each other	–	2	–
Framing the retour, first sheet	–	15	–
Each other sheet	–	10	–
Engrossing the retour, each sheet	–	2	–
Extracts from the record of service, when required, each sheet	–	2	–

(*continued*)

	£.	s.	d.
Infeftments:			
Drawing instrument of sasine on Chancery precepts, first sheet - - } 250 words per sheet.	–	15	–
Each subsequent sheet - - - - - - - - }	–	10	–
Extending the same, first sheet - - - - - - }	–	3	–
Each subsequent sheet - - - - - - - - - }	–	2	–
Besides the stamped vellum or parchment.			
And that the clerk receive for taking infeftment thereon, when the rent of the property does not exceed 100*l.* per annum - - - - -	1	1	–
100*l.* and not exceeding 200*l.* - - - - - - - - -	2	2	–
200*l.* and not exceeding 500*l.* - - - - - - - - -	3	3	–
500*l.* and not exceeding 1,000*l.* - - - - - - - -	4	4	–
And for every additional 1,000*l.* - - - - - - - -	1	1	–
But not to exceed in all - - - - - - - - -	10	10	–
And if the distance exceed three miles, each additional mile, until it exceeds ten miles - - - - - - - - - - - - - -	–	5	–
But, under this charge, not to receive more per day than - - -	2	2	–
Besides travelling charges.			
Extracts of minutes of procedure of freeholder meetings, when required, per sheet - - - - - - - - - - - - - -	–	2	6
Each person taking the oaths to Government, when the oaths are not administered at a county meeting - - - - - - - -	–	2	–
Certificate thereof, when required - - - - - - - - -	–	3	–
Qualifying a peer to vote at an election - - - - - - -	2	2	–
Extract of the fiars, each year - - - - - - - - -	–	1	6
Receiving each precept from the Court of Session, making up list of jury, and instructing officer to summon, and making return - - - -	–	5	–
Receiving countermand of trial, and instructing officer - - - -	–	5	–
Writing and booking each necessary letter - - - - - - -	–	2	6
Each duplicate and copy - - - - - - - - - -	–	1	–
Fees for Public Business, payable in Exchequer:			
For the principal precept of intimation of election of a Member of Parliament, besides expense of printing - - - - - - - -	–	10	6
Writings relative to elections of Members of Parliament (exclusive of the precept), to summoning the Commissioners of Supply for laying on the land tax, and to other public business, payable in Exchequer, each sheet	–	1	–
When consisting of more than one sheet, each additional sheet - -	–	1	6
Superintending the execution of Chancery precepts, and returning the execution for each precept - - - - - - - - - -	–	–	6
Superintending the publication of Royal proclamations or writs, each -	–	5	–
Warrant to summon jury and witnesses for striking the fiars, and making list, and instructing officer to summon them - - - - -	–	10	6
Attendance at striking the fiars and writing the evidence and procedure, and recording the verdict - - - - - - - - - -	1	11	6
To the sheriff-clerk, for instructing the persons employed in taking up the lists of jurors, receiving the returns, and engrossing the lists in the jury-books, for each hundred names, exclusive of printing - - - -	–	5	–
To the district clerk, or other person having local knowledge, for attending and assisting the sheriff at revising lists, at the rate of 21*s.* per day, including travelling charges and postages.			

N.B.—The sheet of writings to be computed at 300 words, when not otherwise specified; but if the writing does not contain 300 words, to be charged as one sheet; and if, after finding the sheet or sheets which any such writing shall comprise, calculated at the rate aforesaid, any number of words less than 300 words shall remain, such fewer words shall be charged as a sheet. Although the fees for recording hornings, inhibitions, deeds, and other writings in the registers of hornings and inhibitions, and of deeds and probative writs, are to be paid for at certain rates for every sheet, yet it is understood that the clerks are to frame those records, so as to contain, in each sheet, the number of words prescribed by the regulations of the Lord Clerk Register.

Note.—The fees in the above Table to be paid, though the duty be performed by the clerk-depute, or by an assistant clerk, and to be exclusive of postages and outlays.

C. Hope, I. P. D.

SHERIFF AND STEWART CLERKS,
SCOTLAND.

ACT OF SEDERUNT

Regulating the Fees of the Sheriff and Stewart Clerks of *Scotland*.

Ordered, by the House of Commons, to be Printed,
8 *February* 1837.

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LUNATIC PAUPERS AND IDIOTS.

RETURN to Two ADDRESSES of the Honourable The House of Commons, dated respectively 5 July 1836 and 12 May 1837;—*for*,

— 1. —

A RETURN of the Number of PAUPER LUNATICS and IDIOTS in each County in *England* and *Wales*; distinguishing those who are confined in Pauper Lunatic Asylums built under the Provisions of the 9th GEO. IV. c. 40; those confined in Private Lunatic Asylums; and those who are under the Care and Management of the Guardians or Overseers of the Poor of their respective Parishes.

A RETURN of the CRIMINAL LUNATICS, and where confined.

— 2. —

TABLES, showing the Number of PAUPER LUNATICS and IDIOTS in *England* and *Wales*, with their Average Weekly Cost per Head; showing the Number of Pauper Lunatics and Idiots in 436 Unions; distinguishing the Number of Lunatics believed to be incurable, and the Number of Idiots who have been so from Birth.

AN ACCOUNT, showing the WEEKLY RATE of EXPENDITURE for RELIEF of the POOR, in the Year ended 25th March 1834, in *England* and *Wales*, in which the Counties are placed according to their state of Pauperism; with a Statement of the Number of Pauper Lunatics and Idiots, as extracted from a Return prepared in pursuance of an Address of The House of Commons of 5 July 1836.

Ordered, by The House of Commons, *to be Printed*, 12 *July* 1837.

— 1. —

RETURN of the CRIMINAL LUNATICS, and where confined.

ASYLUMS.	No.
Bethnal Green	3
Bedford	1
Lainston House, Winchester	2
Greenhill House, Derby	2
Great Wigston, Leicester	1
Thorpe, Norwich	1
Shrewsbury	4
Nursling, Hants	1
Nottingham	5
Woodbridge	8
Hillingdon	1
Peckham	5
Fisherton	1
Wakefield	2
Fairford, Gloucester	2
Lancaster	8
Stafford	5
Hoxton	8
Duddeston (Warwick)	1
Kent (Maidstone)	16
Bodmin	3
Newcastle-upon-Tyne	1
Hull	1
Bentham (Newcastle)	1
Bethlem Hospital	55
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GAOLS.	No.
Gloucester	1
Worcester (City)	1
Winchester	2
Huntingdon	1
Peterborough	2
Dorchester	1
Ilchester	1
Exeter (County)	5
Bristol	1
Lancaster	1
Warwick	3
York	4
Aylesbury	3
Hereford	1
Morpeth	2
Stafford	1
Appleby	2
Kirkdale	3
Springfield	2
Chelmsford	2
Bury St. Edmund's	1
	40

S. M. PHILLIPPS.

AN ACCOUNT, showing the Number of PAUPER LUNATICS and IDIOTS in each County in *England* and *Wales*; distinguishing those under the Care and Management of the Guardians and Overseers of the Poor of their respective

COUNTIES.	Population in 1831.	In Asylums built under Provisions 9 Geo. IV. c. 40.						In Private Lunatic Asylums.					
		Lunatics.			Idiots.			Lunatics.			Idiots.		
		Males.	Females.	Total.	Males.	Females.	Total.	Males.	Females.	Total.	Males.	Females.	Total.
ENGLAND:													
Bedford	95,483	18	12	30	1	1	2	–	–	–	–	–	–
Berks	145,389	6	9	15	–	1	1	22	20	42	3	5	8
Bucks	146,529	1	1	2	–	–	–	15	9	24	–	1	1
Cambridge	143,955	3	5	8	–	1	1	5	3	8	–	–	–
Chester	334,391	31	31	62	1	2	3	–	–	–	2	–	2
Cornwall	300,938	37	27	64	2	–	2	1	1	2	1	–	1
Cumberland	169,681	7	2	9	–	–	–	9	1	10	–	–	–
Derby	237,170	6	4	10	2	–	2	12	5	17	2	7	9
Devon	494,478	5	7	12	10	6	16	12	10	22	–	–	–
Dorset	159,252	42	43	85	–	1	1	4	6	10	–	–	–
Durham	253,910	18	18	36	–	–	–	6	9	15	2	1	3
Essex	317,507	8	9	17	2	–	2	30	36	66	–	–	–
Gloucester	387,019	49	55	104	2	3	5	8	5	13	–	–	–
Hereford	111,211	4	12	16	4	14	18	8	3	11	–	–	–
Hertford	143,341	6	2	8	2	–	2	18	18	36	–	–	–
Huntingdon	53,192	4	2	6	–	–	–	3	–	3	–	–	–
Kent	479,155	69	67	136	4	4	8	12	17	29	–	2	2
Lancaster	1,336,854	135	152	287	11	13	24	10	11	21	–	–	–
Leicester	197,003	10	5	15	–	–	–	2	2	4	–	3	3
Lincoln	317,465	15	21	36	1	–	1	14	7	21	–	–	–
Middlesex	1,358,330	222	335	557	21	11	32	81	153	234	7	14	21
Monmouth	98,130	3	2	5	–	–	–	6	7	13	–	–	–
Norfolk	390,054	69	82	151	–	1	1	–	–	–	–	–	–
Northampton	179,336	9	12	21	–	–	–	4	5	9	–	–	–
Northumberland	222,912	8	5	13	1	–	1	31	28	59	1	3	4
Nottingham	225,327	38	37	75	–	–	–	–	2	2	–	–	–
Oxford	152,156	2	–	2	–	–	–	21	22	43	2	1	3
Rutland	19,385	1	–	1	–	–	–	1	–	1	–	–	–
Salop	222,938	12	16	28	4	1	5	8	5	13	–	1	1
Somerset	404,200	3	4	7	–	–	–	52	58	110	2	–	2
Southampton	314,280	31	32	63	–	–	–	29	37	66	1	3	4
Stafford	410,512	50	29	79	5	4	9	5	1	6	–	1	1
Suffolk	296,317	61	74	135	2	–	2	1	2	3	–	–	–
Surrey	486,334	16	22	38	–	–	–	75	129	204	1	4	5
Sussex	272,340	7	7	14	–	1	1	25	29	54	4	4	8
Warwick	336,610	11	16	27	1	–	1	18	24	42	1	1	2
Westmorland	55,041	3	1	4	–	–	–	–	–	–	–	–	–
Wilts	240,156	17	21	38	–	–	–	45	19	64	–	1	1
Worcester	211,365	16	15	31	1	2	3	11	17	28	1	1	2
York, East Riding	204,253	6	15	21	–	2	2	36	31	67	4	–	4
„ North Riding	190,756	24	12	36	–	–	–	8	6	14	–	–	–
„ West Riding	976,350	160	121	281	12	12	24	1	2	3	–	–	–
TOTALS of ENGLAND	13,091,005	1,243	1,342	2,585	89	80	169	649	740	1,389	34	53	87
WALES:													
Anglesey	48,325	–	–	–	–	–	–	–	–	–	–	–	–
Brecon	47,763	1	–	1	–	–	–	2	–	2	–	–	–
Cardigan	64,780	–	–	–	–	–	–	–	–	–	–	–	–
Carmarthen	100,740	–	1	1	–	–	–	4	1	5	1	–	1
Carnarvon	66,448	–	–	–	–	–	–	1	–	1	–	–	–
Denbigh	83,629	1	1	2	–	–	–	–	–	–	–	–	–
Flint	60,012	–	1	1	–	–	–	–	–	–	–	–	–
Glamorgan	126,612	6	2	8	–	–	–	2	3	5	–	–	–
Merioneth	35,315	–	–	–	–	–	–	–	–	–	–	–	–
Montgomery	66,482	2	1	3	1	–	1	–	–	–	–	–	–
Pembroke	81,425	7	2	9	–	–	–	1	–	1	–	–	–
Radnor	24,651	–	–	–	–	–	–	–	–	–	–	–	–
TOTALS of WALES	806,182	17	8	25	1	–	1	10	4	14	1	–	1
TOTALS of ENGLAND & WALES	13,897,187	1,260	1,350	2,610	90	80	170	659	744	1,403	35	53	88

confined in Pauper Lunatic Asylums built under the Provisions of the 9th Geo. IV. c. 40; those confined in Private Lunatic Asylums; and those Parishes; required in pursuance of an Address to The Crown, of the 5th July 1836.

Under the Care of Parish Officers, as In-door or Out-door Paupers.						Totals of the Three Classes.				COUNTIES.
Lunatics.			Idiots.			Lunatics and Idiots.				
Males.	Females.	Total.	Males.	Females.	Total.	Lunatics.	Idiots.	Total.	Rate p' cent. on Population.	
										England:
2	10	12	61	60	121	42	123	165	·17	- Bedford.
5	16	21	58	86	144	78	153	231	·16	- Berks.
12	26	38	62	82	144	64	145	209	·14	- Bucks.
7	8	15	44	39	83	31	84	115	·08	- Cambridge.
28	21	49	62	81	143	111	148	259	·08	- Chester.
19	21	40	54	38	92	106	95	201	·07	- Cornwall.
13	13	26	21	29	50	45	50	95	·06	- Cumberland.
17	25	42	38	42	80	69	91	160	·07	- Derby.
57	126	183	190	208	398	217	414	631	·13	- Devon.
2	11	13	60	73	133	108	134	242	·15	- Dorset.
7	9	16	44	41	85	67	88	155	·06	- Durham.
19	13	32	90	105	195	115	197	312	·10	- Essex.
27	86	113	73	105	178	230	183	413	·11	- Gloucester.
13	21	34	49	65	114	61	132	193	·17	- Hereford.
6	20	26	61	53	114	70	116	186	·13	- Hertford.
2	3	5	13	11	24	14	24	38	·07	- Huntingdon.
24	46	70	92	131	223	235	233	468	·10	- Kent.
37	57	94	120	136	256	402	280	682	·05	- Lancaster.
32	36	68	66	72	138	87	141	228	·12	- Leicester.
22	38	60	73	79	152	117	153	270	·09	- Lincoln.
41	109	150	128	137	265	941	318	1,259	·09	- Middlesex.
4	13	17	38	68	106	35	106	141	·14	- Monmouth.
31	33	64	95	83	178	215	179	394	·10	- Norfolk.
20	30	50	68	98	166	80	166	246	·14	- Northampton.
16	28	44	61	78	139	116	144	260	·12	- Northumberland.
25	20	45	57	61	118	122	118	240	·11	- Nottingham.
10	17	27	52	59	111	72	114	186	·12	- Oxford.
6	8	14	12	11	23	16	23	39	·20	- Rutland.
8	29	37	78	99	177	78	183	261	·12	- Salop.
34	58	92	118	155	273	209	275	484	·12	- Somerset.
31	42	73	126	109	235	202	239	441	·14	- Southampton.
14	28	42	59	65	124	127	134	261	·06	- Stafford.
5	23	28	84	93	177	166	179	345	·12	- Suffolk.
36	45	81	72	104	176	323	181	504	·10	- Surrey.
14	17	31	76	80	156	99	165	264	·10	- Sussex.
34	57	91	91	137	228	160	231	391	·12	- Warwick.
8	10	18	16	30	46	22	46	68	·12	- Westmorland.
7	18	25	70	122	192	127	193	320	·13	- Wilts.
27	36	63	71	67	138	122	143	265	·13	- Worcester.
9	15	24	35	33	68	112	74	186	·09	- York, East Riding.
20	26	46	42	38	80	96	80	176	·09	- „ North Riding.
22	29	51	168	157	325	335	349	684	·07	- „ West Riding.
773	1,297	2,070	2,948	3,420	6,368	6,044	6,624	12,668	·10	- Totals of England.
										Wales:
3	7	10	12	10	22	10	22	32	·07	- Anglesey.
12	24	36	16	14	30	39	30	69	·14	- Brecon.
12	27	39	25	32	57	39	57	96	·15	- Cardigan.
28	29	57	51	61	112	63	113	176	·17	- Carmarthen.
18	17	35	34	43	77	36	77	113	·17	- Carnarvon.
9	15	24	45	37	82	26	82	108	·13	- Denbigh.
6	7	13	21	20	41	14	41	55	·09	- Flint.
16	17	33	24	51	75	46	75	121	·10	- Glamorgan.
7	3	10	25	21	46	10	46	56	·16	- Merioneth.
11	14	25	15	19	34	28	35	63	·09	- Montgomery.
17	13	30	28	27	55	40	55	95	·12	- Pembroke.
3	4	7	3	5	8	7	8	15	·06	- Radnor.
142	177	319	299	340	639	358	641	999	·12	- Totals of Wales.
915	1,474	2,389	3,247	3,760	7,007	6,402	7,265	13,667	·10	Totals of England and Wales.

Edwin Chadwick, Secretary.

2.—A TABLE, showing the Total Number of Pauper Lunatics and Idiots - - - - - -

COUNTIES.	Confined in Asylums built under Provisions 9 Geo. IV. c. 40.								Confined in Private Lunatic Asylums.							
	Lunatics.				Idiots.				Lunatics.				Idiots.			
	Males.	Females.	Weekly Cost per Head. Males.	Weekly Cost per Head. Females.	Males.	Females.	Weekly Cost per Head. Males.	Weekly Cost per Head. Females.	Males.	Females.	Weekly Cost per Head. Males.	Weekly Cost per Head. Females.	Males.	Females.	Weekly Cost per Head. Males.	Weekly Cost per Head. Females.
ENGLAND:			s. d.	s. d.			s. d.	s. d.			s. d.	s. d.			s. d.	s. d.
Bedford	18	12	7 7	7 7	1	1	7 6	7 6	–	–	– –	– –	–	–	– –	– –
Berks	6	9	8 10	9 –	–	1	– –	10 –	22	20	9 4	8 7	3	5	10 –	7 –
Bucks	1	1	6 –	6 –	–	–	– –	– –	15	9	10 –	10 –	–	1	–	10 –
Cambridge	3	5	5 10	5 4	–	1	– –	4 –	5	3	8 5	8 6	–	–	–	–
Chester	31	31	4 6	4 10	1	2	5 –	4 4	–	–	– –	– –	2	–	3 7	–
Cornwall	37	27	7 2	7 7	2	–	4 9	– –	1	1	8 –	7 6	1	–	4 –	–
Cumberland	7	2	8 6	8 6	–	–	– –	– –	9	1	8 –	8 –	–	–	–	–
Derby	6	4	10 8	9 –	2	–	7 6	– –	12	5	10 –	9 –	2	7	5 –	5 9
Devon	5	7	10 4	10 1	10	6	15 –	14 7	12	10	11 1	12 6	–	–	–	–
Dorset	42	43	6 4	6 4	–	1	– –	6 5	4	6	8 –	8 –	–	–	–	–
Durham	18	18	6 11	6 11	–	–	– –	– –	6	9	7 9	7 4	2	1	7 9	7 9
Essex	8	9	9 –	7 9	2	–	10 –	– –	30	36	9 4	10 –	–	–	–	–
Gloucester	49	55	10 –	10 –	2	3	10 –	10 –	8	5	10 6	10 9	–	–	–	–
Hereford	4	12	6 9	6 9	4	14	– –	– –	8	3	11 7	13 –	–	–	–	–
Hertford	6	2	8 8	9 –	2	–	9 3	– –	18	18	9 6	9 8	–	–	–	–
Huntingdon	4	2	8 10	8 6	–	–	– –	– –	3	–	7 –	– –	–	–	–	–
Kent	69	67	9 –	9 –	4	4	10 –	10 –	12	17	9 4	9 6	–	2	–	9 –
Lancaster	135	152	6 –	6 1	11	13	6 –	6 1	10	11	10 8	10 –	–	–	–	–
Leicester	10	5	9 –	10 1	–	–	– –	– –	2	2	15 –	9 5	–	3	–	8 –
Lincoln	15	21	9 1	8 6	1	–	9 –	– –	14	7	9 4	8 –	–	–	–	–
Middlesex	222	335	6 –	6 1	21	11	5 10	5 10	81	153	9 10	9 7	7	14	6 3	8 7
Monmouth	3	2	10 –	10 –	–	–	– –	– –	6	7	14 –	13 9	–	–	–	–
Norfolk	69	82	5 –	5 –	–	1	– –	5 –	–	–	– –	– –	–	–	–	–
Northampton	9	12	10 –	10 –	–	–	– –	– –	4	5	7 –	6 1	–	–	–	–
Northumberland	8	5	7 9	7 2	1	–	5 3	– –	31	28	8 6	8 1	1	3	9 –	8 6
Nottingham	38	37	8 9	8 10	–	–	– –	– –	–	2	– –	8 –	–	–	–	–
Oxford	2	–	11 –	– –	–	–	– –	– –	21	22	9 –	9 2	2	1	8 6	8 6
Rutland	1	–	8 10	– –	–	–	– –	– –	1	–	10 3	– –	–	–	–	–
Salop	12	16	9 –	7 10	4	1	7 –	5 –	8	5	8 6	8 2	–	1	–	7 –
Somerset	3	4	8 –	7 7	–	–	– –	– –	52	58	8 3	8 2	2	–	8 –	–
Southampton	31	32	7 7	7 9	–	–	– –	– –	29	37	8 6	8 3	1	3	8 –	7 –
Stafford	50	29	5 1	5 1	5	4	2 11	2 2	5	1	7 8	– –	–	1	–	–
Suffolk	61	74	6 –	6 –	2	–	5 9	– –	1	2	6 –	8 6	–	–	–	–
Surrey	16	22	9 9	9 6	–	–	– –	– –	75	129	9 6	9 6	1	4	9 3	10 –
Sussex	7	7	9 8	9 4	–	1	– –	10 9	25	29	9 5	10 2	4	4	9 9	10 –
Warwick	11	16	9 2	10 4	1	–	5 –	– –	18	24	10 1	9 8	1	1	10 –	9 –
Westmorland	3	1	10 8	10 8	–	–	– –	– –	–	–	– –	– –	–	–	–	–
Wilts	17	21	8 3	8 2	–	–	– –	– –	45	19	7 11	8 1	–	1	–	10 –
Worcester	16	15	7 2	5 9	1	2	6 4	6 4	11	17	10 7	11 2	1	1	9 –	13 2
York, East Riding	6	15	7 7	7 5	–	2	– –	7 –	36	31	9 –	8 11	4	–	8 2	–
„ North Riding	24	12	7 10	6 11	–	–	– –	– –	8	6	7 4	6 7	–	–	–	–
„ West Riding	160	121	6 3	6 4	12	12	6 2	6 4	1	2	6 6	6 6	–	–	–	–
TOTAL of ENGLAND	1,243	1,342	6 11	6 5	89	80	7 5	7 2	649	740	9 3	9 3	34	53	7 8	8 3
WALES:																
Anglesey	–	–	– –	– –	–	–	– –	– –	–	–	– –	– –	–	–	–	–
Brecon	1	–	– –	– –	–	–	– –	– –	2	–	12 6	– –	–	–	–	–
Cardigan	–	–	– –	– –	–	–	– –	– –	–	–	– –	– –	–	–	–	–
Carmarthen	–	1	– –	– –	–	–	– –	– –	4	1	9 4	6 –	1	–	7 –	–
Carnarvon	–	–	– –	– –	–	–	– –	– –	1	–	4 –	– –	–	–	–	–
Denbigh	1	1	12 –	9 –	–	–	– –	– –	–	–	– –	– –	–	–	–	–
Flint	–	1	– –	12 –	–	–	– –	– –	–	–	– –	– –	–	–	–	–
Glamorgan	6	2	10 10	12 –	–	–	– –	– –	2	3	15 –	9 4	–	–	–	–
Merioneth	–	–	– –	– –	–	–	– –	– –	–	–	– –	– –	–	–	–	–
Montgomery	2	1	11 –	12 –	1	–	6 6	– –	–	–	– –	– –	–	–	–	–
Pembroke	7	2	7 10	8 –	–	–	– –	– –	1	–	8 –	– –	–	–	–	–
Radnor	–	–	– –	– –	–	–	– –	– –	–	–	– –	– –	–	–	–	–
TOTAL of WALES	17	8	9 7	10 5	1	–	6 6	– –	10	4	10 5	8 6	1	–	7 –	–
TOTAL of ENGLAND & WALES	1,260	1,350	6 11	6 5	90	80	7 5	7 2	659	744	9 3	9 3	35	53	7 8	8 3

- - - - - - - - in *England* and *Wales*, with the Average Weekly Cost per Head.

Under the Care and Management of Guardians as In-door or Out-door Paupers.								Total Number of					Proportion of Lunatics and Idiots to Population.	COUNTIES.
Lunatics.				Idiots.				Lunatics.		Idiots.				
Males.	Females.	Weekly Cost per Head. Males.	Weekly Cost per Head. Females.	Males.	Females.	Weekly Cost per Head. Males.	Weekly Cost per Head. Females.	Males.	Females.	Males.	Females.	Lunatics and Idiots.		
		s. d.	s. d.			s. d.	s. d.							ENGLAND;
2	10	3 –	2 8	61	60	2 6	2 6	20	22	62	61	165	1/379	Bedford.
5	16	3 2	3 4	58	86	2 10	2 9	33	45	61	92	231	1/629	Berks.
12	26	2 10	2 10	62	82	2 11	3 3	28	36	62	83	209	1/701	Bucks.
7	8	3 6	3 2	44	39	2 11	2 11	15	16	44	40	115	1/1252	Cambridge.
28	21	3 –	3 2	62	81	2 8	2 3	59	52	65	83	259	1/1291	Chester.
19	21	3 6	3 4	54	38	2 7	2 6	57	49	57	35	201	1/1497	Cornwall.
13	13	3 3	3 2	21	29	2 10	2 2	29	16	21	29	95	1/786	Cumberland.
17	25	3 8	3 2	38	42	3 1	2 8	35	34	42	49	160	1/1482	Derby.
57	126	3 5	3 8	190	208	3 –	3 –	74	143	200	214	631	1/784	Devon.
2	11	7 –	3 10	60	73	3 –	3 1	48	60	60	74	242	1/638	Dorset.
7	9	3 5	3 5	44	41	2 10	2 5	31	36	46	42	155	1/1638	Durham.
19	13	3 10	4 5	90	105	2 9	2 10	57	58	92	105	312	1/1018	Essex.
27	86	3 8	3 7	73	105	2 5	3 –	84	146	75	108	413	1/937	Gloucester.
13	21	3 3	4 –	49	65	3 1	3 6	25	36	53	79	193	1/378	Hereford.
6	20	3 8	4 3	61	53	3 3	3 5	30	40	65	53	186	1/771	Hertford.
2	3	3 –	2 8	13	11	3 –	3 8	9	5	13	11	38	1/1400	Huntingdon.
24	46	3 1	3 4	92	131	3 –	3 –	105	130	96	137	468	1/1024	Kent.
37	57	3 2	3 3	120	136	2 8	2 8	182	220	131	149	682	1/1960	Lancaster.
32	36	3 8	3 3	66	72	3 1	2 11	44	43	66	75	228	1/864	Leicester.
22	38	3 5	3 1	73	79	2 6	2 9	51	66	74	79	270	1/1176	Lincoln.
41	109	3 5	3 6	128	137	3 5	3 5	344	597	156	162	1,259	1/1079	Middlesex.
4	13	4 –	3 3	38	68	2 7	2 11	13	22	38	68	141	1/856	Monmouth.
31	33	3 3	2 11	95	83	2 8	2 11	100	115	95	84	394	1/950	Norfolk.
20	30	3 8	3 4	68	98	2 10	2 10	33	47	68	98	246	1/739	Northampton.
16	28	3 5	2 9	61	78	2 3	2 3	55	61	63	81	260	1/857	Northumberland.
25	20	2 8	2 7	57	61	2 7	2 5	63	59	57	61	240	1/939	Nottingham.
10	17	2 4	3 3	52	59	3 3	2 8	33	39	54	60	186	1/818	Oxford.
6	8	3 8	2 1	12	11	3 3	2 7	8	8	12	11	39	1/497	Rutland.
8	29	2 7	2 9	78	99	2 8	2 8	28	50	82	101	261	1/854	Salop.
34	58	3 3	3 6	118	155	2 7	2 5	89	120	120	155	484	1/835	Somerset.
31	42	5 5	5 –	126	109	2 7	2 9	91	111	127	112	441	1/713	Southampton.
14	28	3 7	3 7	59	65	3 –	2 11	69	58	64	70	261	1/1373	Stafford.
5	23	3 5	3 –	84	93	2 7	2 5	67	99	86	93	345	1/839	Suffolk.
36	45	6 1	4 5	72	104	3 3	3 1	127	196	73	108	504	1/965	Surrey.
14	17	3 –	3 10	76	80	2 10	2 11	46	53	80	85	264	1/1032	Sussex.
34	57	3 10	3 8	91	137	3 5	3 3	63	97	93	138	391	1/861	Warwick.
8	10	2 5	2 4	16	30	2 11	2 10	11	11	16	30	68	1/869	Westmorland.
7	18	4 6	2 10	70	122	2 7	2 6	69	58	70	123	320	1/730	Wilts.
27	36	5 6	3 4	71	67	3 4	3 2	54	68	73	70	265	1/798	Worcester.
9	15	3 6	3 1	35	33	2 11	3 1	51	61	39	35	186	1/1098	York, East Riding.
20	26	4 5	4 8	42	38	2 9	2 5	52	44	42	38	176	1/1084	„ North Riding.
22	29	4 10	3 2	168	157	2 10	2 8	183	152	180	169	684	1/1427	„ West Riding.
773	1,297	3 9	3 5	2,948	3,420	2 9	2 10	2,665	3,379	3,071	3,553	12,668	1/1038	TOTAL of ENGLAND.
														WALES:
3	7	2 9	3 10	12	10	2 8	2 4	3	7	12	10	32	1/1376	Anglesey.
12	24	2 5	2 5	16	14	2 3	2 1	15	24	16	14	69	1/692	Brecon.
12	27	1 10	2 5	25	32	2 2	2 1	12	27	25	32	96	1/673	Cardigan.
28	29	2 6	2 5	51	61	2 –	1 10	32	31	52	61	176	1/1/2	Carmarthen.
18	17	3 5	2 1	34	43	2 9	2 3	19	17	34	43	113	1/588	Carnarvon.
9	15	3 6	2 6	45	37	2 –	2 –	10	16	45	37	108	1/774	Denbigh.
6	7	2 9	3 –	21	20	2 3	2 5	6	8	21	20	55	1/1091	Flint.
16	17	3 8	3 3	24	51	2 11	2 11	24	22	24	51	121	1/1046	Glamorgan.
7	3	1 9	2 11	25	21	2 1	2 11	7	3	25	21	56	1/631	Merioneth.
11	14	3 5	3 3	15	19	2 2	2 9	13	15	16	19	63	1/1053	Montgomery.
17	13	2 10	3 1	28	27	2 –	2 2	25	15	28	27	95	1/857	Pembroke.
3	4	2 7	2 2	3	5	2 2	2 4	3	4	3	5	15	1/1643	Radnor.
142	177	2 10	2 8	299	340	2 3	2 2	169	189	301	340	999	1/807	TOTAL of WALES.
915	1,474	3 8	3 4	3,247	3,760	2 9	2 10	2,834	3,568	3,372	3,893	13,667	1/1017	TOTAL of ENGLAND & WALES.

Edwin Chadwick, Secretary.

A TABLE, showing the Number of Pauper Lunatics and Idiots, in 436 Unions, in the following Counties; distinguishing the Number of Lunatics believed to be Incurable, and the Number of Idiots who have been so from Birth.

COUNTIES.	Confined in Asylums built under Provisions 9 Geo. IV. c. 40.								Confined in Private Lunatic Asylums.								Under Care and Management of Governors, as In-door or Out-door Paupers.								Total Number of						
	Lunatics.				Idiots.				Lunatics.				Idiots.				Lunatics.				Idiots.				Lunatics.		Idiots.				
	Males.	Females.	Believed Incurable.		Born Idiots.				Males.	Females.	Believed Incurable.		Born Idiots.				Males.	Females.	Believed Incurable.		Born Idiots.				Males.	Females.	Males.	Females.	Lunatics and Idiots.	Total Number of Lunatics believed to be Incurable.	Total Number of Idiots from Birth.
			Males.	Females.	Males.	Females.	Males.	Females.			Males.	Females.	Males.	Females.	Males.	Females.			Males.	Females.	Males.	Females.									
England:																															
Bedford	18	12	16	10	1	1	1	–	–	–	–	–	–	–	–	–	2	10	1	6	61	60	44	51	20	22	62	61	165	33	96
Berks	6	9	4	6	–	1	–	–	22	20	20	19	3	5	1	3	5	16	3	6	58	86	45	64	33	45	61	92	231	58	113
Bucks	1	1	1	1	–	–	–	–	15	9	11	7	–	1	–	–	16	26	12	21	59	80	55	65	28	36	59	81	204	53	120
Cambridge	3	5	3	–	–	1	–	–	4	3	1	3	–	–	–	–	6	8	4	4	44	39	39	33	13	16	44	40	113	15	72
Chester	13	15	8	12	–	–	–	–	–	–	–	–	–	–	–	–	16	4	3	2	36	54	28	40	29	19	36	54	138	25	68
Devon	4	7	3	4	10	6	5	4	11	9	7	3	–	–	–	–	48	109	41	87	183	201	142	159	63	125	193	207	588	145	310
Dorset	42	43	23	17	–	1	–	–	4	6	4	5	–	–	–	–	2	11	–	3	60	73	43	44	48	60	60	74	242	52	87
Durham	10	8	4	6	–	–	–	–	5	7	3	7	2	1	–	–	2	1	2	1	28	29	11	18	17	16	30	30	93	23	29
Essex	8	9	3	7	2	–	2	–	29	35	12	18	–	–	–	–	19	13	5	6	86	102	58	56	56	57	88	102	303	51	116
Gloucester	49	55	35	41	2	3	2	2	8	5	4	1	–	–	–	–	17	44	7	20	71	102	69	95	74	104	73	105	356	108	168
Hereford	4	8	3	7	4	14	2	6	8	3	1	–	–	–	–	–	11	19	5	10	44	62	27	30	23	30	48	76	177	26	65
Hertford	6	2	4	–	2	–	1	–	16	17	14	16	–	–	–	–	5	19	5	16	59	53	52	44	27	38	61	53	179	55	97
Huntingdon	4	2	3	–	–	–	–	–	3	–	2	–	–	–	–	–	2	3	2	2	13	11	9	10	9	5	13	11	38	9	19
Kent	67	65	47	51	4	4	1	4	12	17	10	15	–	2	–	2	23	45	15	31	90	129	79	104	102	127	94	135	458	169	190
Lancaster	4	3	2	1	–	1	–	–	–	–	–	–	–	–	–	–	–	2	–	1	8	13	8	12	4	5	8	14	31	4	20
Leicester	9	2	5	1	–	–	–	–	2	1	1	1	–	3	–	3	22	27	16	21	54	67	43	55	33	30	54	70	187	45	101
Lincoln	10	14	7	13	–	–	–	–	12	6	11	4	–	–	–	–	11	27	6	21	47	55	40	48	33	47	47	55	182	62	88
Middlesex	71	64	62	56	9	5	6	1	23	49	20	41	6	10	2	3	16	35	8	20	54	59	29	27	110	148	69	74	401	207	68
Monmouth	3	2	3	1	–	–	–	–	6	7	5	6	–	–	–	–	4	13	3	3	38	68	21	42	13	22	38	68	141	21	63
Norfolk	57	71	37	51	–	–	–	–	–	–	–	–	–	–	–	–	20	22	11	14	85	77	66	58	77	93	85	77	332	113	124
Northampton	9	12	8	9	–	–	–	–	4	5	3	4	–	–	–	–	20	29	17	18	66	98	56	78	33	46	66	98	243	59	134
Northumberland	8	5	5	4	1	–	–	–	31	28	15	14	1	3	–	3	16	28	4	12	61	78	43	58	55	61	63	81	260	54	104
Nottingham	37	36	18	23	–	–	–	–	–	2	–	2	–	–	–	–	25	20	14	9	53	60	31	41	62	58	53	60	233	66	72
Oxford	2	–	2	–	–	–	–	–	20	22	15	20	2	1	2	1	7	17	6	10	50	59	37	40	29	39	52	60	180	53	80
Rutland	1	–	1	–	–	–	–	–	1	–	–	–	–	–	–	–	6	8	–	2	12	11	8	7	8	8	12	11	39	3	15
Salop	10	11	7	5	–	1	–	1	7	3	5	2	–	–	–	–	6	20	3	16	73	94	52	61	23	34	73	95	225	38	114
Somerset	3	4	2	4	–	–	–	–	52	58	41	49	2	–	1	–	34	58	12	40	118	155	99	124	89	120	120	155	484	148	224
Southampton	29	26	21	23	–	–	–	–	29	37	23	24	1	3	1	3	20	27	16	26	115	103	93	78	78	90	116	106	390	133	175
Stafford	24	19	20	16	5	4	2	1	4	1	4	1	–	–	–	–	9	18	9	11	34	48	25	38	37	38	39	52	166	61	66
Suffolk	58	68	25	35	–	–	–	–	–	1	–	1	–	–	–	–	5	20	4	18	78	82	44	45	63	89	78	82	312	83	89
Surrey	15	22	1	5	–	–	–	–	75	129	62	117	1	4	1	–	35	41	26	28	68	104	52	60	125	192	69	108	494	239	113
Sussex	7	4	7	4	–	1	–	1	22	17	19	15	3	1	2	1	14	15	11	13	70	75	59	65	43	36	73	77	229	69	128
Warwick	6	4	6	2	1	–	1	–	17	24	16	23	1	1	1	–	17	27	10	10	54	98	45	81	40	55	56	99	250	67	128
Westmorland	3	1	1	1	–	–	–	–	–	–	–	–	–	–	–	–	8	10	3	4	16	30	8	7	11	11	16	30	68	9	15
Wilts	17	21	16	9	–	–	–	–	42	17	33	14	–	1	–	1	7	18	3	11	69	122	41	82	66	56	69	123	314	86	124
Worcester	16	15	10	5	1	2	1	2	11	17	6	13	1	1	–	–	27	36	13	20	71	67	45	48	54	68	73	70	265	67	96
York, East Riding	1	1	1	1	–	–	–	–	16	5	9	2	1	–	–	–	2	3	–	1	13	9	11	8	19	9	14	9	51	14	19
Wales:																															
Brecon	1	–	–	–	–	–	–	–	2	–	1	–	–	–	–	–	12	23	12	22	14	11	13	10	15	23	14	11	63	35	23
Carmarthen	–	–	–	–	–	–	–	–	4	1	1	1	1	–	–	–	23	20	10	14	37	55	30	44	27	21	38	55	141	26	74
Glamorgan	6	2	6	2	–	–	–	–	2	3	1	–	–	–	–	–	16	17	2	3	24	51	11	22	24	22	24	51	121	14	33
Radnor	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	3	4	2	2	2	4	1	–	3	4	2	4	13	4	1
Totals	642	648	430	433	42	45	24	22	519	564	380	448	25	37	11	20	555	913	326	585	2,276	2,834	1,712	2,052	1,716	2,125	2,343	2,916	9,100	2,602	3,841

Edwin Chadwick, Secretary.

AN ACCOUNT, showing the Proportion of the EXPENDITURE for the RELIEF of the POOR, in the Year ended 25th March 1834, with reference to the Population of 1831, wherein each County is placed according to its Rate of Expenditure;—also, A STATEMENT of the Number of PAUPER LUNATICS and IDIOTS in each of such Counties, as shown by an Account required in pursuance of an Address of the House of Commons, dated 5th July 1836, specifying the Proportion that each Class bears to the Population.

COUNTIES.	Population in 1831.	Expenditure per Head in 1833-34.	Families employed in 1831, in		Lunatics.	Proportion to Population.	Idiots.	Proportion to Population.	Lunatics and Idiots.	Proportion to Population.
			Agriculture.	Trade, &c.						
ENGLAND:		s. d.								
Sussex	272,340	18 1	22,450	17,489	99	1/2750	165	1/1651	264	1/1032
Bucks	146,529	16 11	16,893	8,395	64	1/2290	145	1/1011	209	1/701
Suffolk	296,317	16 7	31,491	18,116	166	1/1785	179	1/1655	345	1/859
Bedford	95,483	16 4	11,364	5,137	42	1/2273	123	1/776	165	1/578
Oxford	152,156	15 10	15,304	9,454	72	1/2113	114	1/1335	186	1/818
Norfolk	390,054	15 9	37,610	28,871	215	1/1814	179	1/2179	394	1/990
Northampton	179,336	15 8	18,334	12,895	80	1/2242	166	1/1080	246	1/729
Essex	317,507	15 1	34,589	18,282	115	1/2761	197	1/1612	312	1/1018
Wilts	240,156	14 6	25,045	15,627	127	1/1891	193	1/1244	320	1/750
Kent	479,155	14 3	31,667	29,419	235	1/2039	233	1/2056	468	1/1024
Berks	145,389	13 9	14,047	9,884	78	1/1864	153	1/950	231	1/629
Huntingdon	53,192	13 6	6,231	2,940	14	1/3795	24	1/2216	38	1/1400
Cambridge	143,955	13 5	16,093	8,213	31	1/4644	84	1/1714	115	1/1252
Southampton	314,280	12 11	22,761	20,983	202	1/1556	239	1/1315	441	1/713
Hertford	143,341	12 –	13,268	8,552	70	1/2048	116	1/1235	186	1/771
Surrey	486,334	10 9	14,647	49,616	323	1/1506	181	1/2687	504	1/965
Dorset	159,252	10 7	14,601	10,106	108	1/1474	134	1/1188	242	1/658
Leicester	197,003	10 3	12,352	22,984	87	1/2264	141	1/1397	228	1/864
Hereford	111,211	10 2	12,388	6,105	61	1/1823	132	1/843	193	1/576
Lincoln	317,465	10 2	35,749	17,284	117	1/2713	153	1/2075	270	1/1176
Warwick	336,610	9 5	15,880	43,291	160	1/2104	231	1/1457	391	1/861
Rutland	19,385	9 4	2,299	1,102	16	1/1213	23	1/843	39	1/497
York, East Riding	204,253	8 11	14,351	14,715	112	1/1824	74	1/2760	186	1/1098
Somerset	404,200	8 9	30,452	28,230	209	1/1934	275	1/1470	484	1/835
Middlesex	1,358,330	8 7	9,882	173,822	941	1/1443	318	1/4271	1,259	1/1079
Devon	494,478	8 6	35,505	33,339	217	1/2279	414	1/1194	631	1/784
Gloucester	387,019	8 4	21,185	33,179	230	1/1683	183	1/2137	413	1/937
Westmorland	55,041	8 1	4,454	4,116	22	1/2502	46	1/1196	68	1/809
York, North Riding	190,756	7 11	17,964	11,298	96	1/1987	80	1/2384	176	1/1084
Worcester	211,365	7 9	14,654	19,030	122	1/1733	143	1/1478	265	1/798
Salop	222,938	7 5	17,096	16,210	78	1/2858	183	1/1218	261	1/854
Northumberland	222,912	6 6	10,127	14,246	116	1/1922	144	1/1548	260	1/857
Durham	253,910	6 3	8,408	18,511	67	1/3790	88	1/2885	155	1/1638
Cornwall	300,938	6 2	18,351	13,382	106	1/2839	95	1/3168	201	1/1497
Derby	237,170	6 2	13,324	20,788	69	1/3437	91	1/2606	160	1/1482
Nottingham	225,327	5 10	13,351	25,578	122	1/1847	118	1/1910	240	1/939
Stafford	410,512	5 10	18,156	43,648	127	1/3233	134	1/3064	261	1/1573
Monmouth	98,130	5 8	5,614	8,626	35	1/2804	106	1/926	141	1/696
Chester	334,391	5 6	16,397	34,997	111	1/3013	148	1/2259	259	1/1291
York, West Riding	976,350	5 2	31,188	118,733	335	1/2914	349	1/2798	684	1/1427
Cumberland	169,681	5 1	10,630	12,026	45	1/3771	50	1/3394	95	1/1786
Lancaster	1,336,854	3 9	24,696	173,693	402	1/3325	280	1/4774	682	1/1960
TOTALS of ENGLAND	13,091,005	9 3	761,348	1,182,912	6,044	1/2166	6,624	1/1976	12,668	1/1033
WALES:										
Radnor	24,651	10 7	3,135	1,028	7	1/3522	8	1/3081	15	1/1643
Montgomery	66,482	10 3	6,610	4,198	28	1/2374	35	1/1899	63	1/1055
Merioneth	35,315	8 6	3,583	1,815	10	1/3532	46	1/768	56	1/631
Brecon	47,763	7 11	3,959	2,954	39	1/1225	30	1/1592	69	1/692
Denbigh	83,629	7 11	8,135	4,478	26	1/3217	82	1/1020	108	1/774
Carmarthen	100,740	6 8	9,987	5,299	63	1/1599	113	1/892	176	1/572
Flint	60,012	6 6	4,660	3,101	14	1/4287	41	1/1464	55	1/1091
Anglesey	48,325	6 5	5,314	2,141	10	1/4833	22	1/2197	32	1/1510
Glamorgan	126,612	6 4	6,814	8,929	46	2752	75	1/1688	121	1/1046
Pembroke	81,425	6 3	7,974	4,519	40	2035	55	1/1480	95	857
Carnarvon	66,448	6 1	5,778	2,997	36	1845	77	863	113	588
Cardigan	64,780	5 9	7,246	3,243	39	1661	57	1136	96	675
TOTALS of WALES	806,182	7 2	73,195	44,702	358	2252	641	1258	999	807
TOTALS of ENGLAND & WALES	13,897,187	9 1	834,543	1,227,614	6,402	2171	7,265	1913	13,667	1017

Edwin Chadwick, Secretary.

PAUPER LUNATIC AND IDIOTS, AND CRIMINAL LUNATICS.

RETURNS of the Number of PAUPER LUNATICS and IDIOTS in each County in *England* and *Wales*;—and of CRIMINAL LUNATICS, with the Places of their Confinement.

(*Mr. Arthur Chichester and Mr. Fox Maule.*)

Ordered, by The House of Commons, *to be Printed,*
12 *July* 1837.

LUNATIC ASYLUMS (IRELAND).

RETURNS to an Order of the Honourable The House of Commons, dated 14 April 1837;—*for*,

— 1. —

A RETURN of the Expense of each DISTRICT LUNATIC ASYLUM in *Ireland*, for the year ending 31st March 1837; showing the Total Expense, the average Expense of each Patient, the Number of Patients from each County, and the Sum charged to each County in that Year.

— 2. —

A RETURN of the Number of PATIENTS in each on the 1st April 1836, the Number admitted, the Number discharged; distinguishing those discharged as cured, as relieved, and as harmless and incurable; the Number who have died, and the Total discharged and died; the Number to whom Admission was refused, and the average Number in the Asylum during the Year ending 31st March 1837.

— 3. —

A RETURN of the TOTAL EXPENDITURE; the Total Cost per Head perAnnum; the Expenditure in Furniture, Bedding and Linen; the Expenditure in Fixtures, Additions, Alterations, Workmen's Bills, &c.; the Expenditure in Clothing; the Expenditure per Head per Annum in Clothing; the Expenditure in Salaries and Servants' Wages; the Expenditure per Head per Annum in Salaries and Servants' Wages; the Expenditure in Food only; the Cost per Head per Annum in Food only; the Cost per Head per Week in Food only; all calculated from the average Number of Patients, and for the Year ending 31st March 1837.

— 4. —

A RETURN of the Particulars and Amount of SALARIES and SERVANTS' WAGES for the Year ending 31st March 1837.

(*Sir Robert Ferguson.*)

Ordered, by The House of Commons, *to be Printed*,
8 *May* 1837.

1.—A RETURN of the Expense of each DISTRICT LUNATIC ASYLUM in *Ireland*, for the Year ending 31st March 1837; showing the Total Expense, the average Expense of each Patient, the Number of Patients from each County, and the Sum charged to each County in that Year.

DISTRICTS.	Total Expense.	Expense of each Patient.	NUMBER OF PATIENTS FROM EACH COUNTY.	SUMS CHARGED TO EACH COUNTY in the Year ending January 1837.	(Signed)
ARMAGH	£. s. d. 2,255 11 7	£. s. d. 19 5 6	Armagh - 52 | Monaghan, 32 | Fermanagh, 16 | Cavan - 22 | TOTAL - 122	Armagh: £. s. d. 899 11 4 | Monaghan: £. s. d. 646 9 8 | Fermanagh: £. s. d. 258 – 2 | Cavan: £. s. d. 395 18 10	*Thos. Jackson*, Manager. 22 April 1837.
BELFAST	3,098 16 1	18 12 2	Antrim - - 89 | Down - - 74 | Carrickfergus - 3 | TOTAL - - 166	Antrim: 692 2 2½ | Down: 655 9 11½ | Carrickfergus: 24 3 1 | TOTAL: 1,371 15 3 — In consequence of the Returns forwarded to the Grand Juries, showing the sums charged to each County during the year having to be made up to 30th November and 31st May respectively, the sum for the six months ending 31st May 1837 cannot be given in this statement.	*Robt Stewart*, M.D. Manager. 27 April 1837.
CARLOW	2,063 5 4	16 7 6	Carlow, 33 | Kildare, 29 | Wexford, 43 | Co. Kilkenny, 20 | City Kilkenny, 9 | TOTAL, 134	Carlow: £. s. d. 539 4 2½ | Kildare: £. s. d. 410 18 5 | Wexford: £. s. d. 673 18 3½ | Co. Kilkenny: £. s. d. 309 – 1½ | City Kilkenny: £. s. d. 147 18 8½ | TOTAL: £. s. d. 2,080 19 9	*P. M'Caffry*, Manager. 26 April 1837.
CLONMEL	2,010 7 9	25 7 4	– – – – – – all from Tipperary – – – – – –	– – – – – – all to Tipperary – – – – – –	*John Hitchcock*, Manager. 21 April 1837.
CONNAUGHT	2,308 2 9	15 14 19/49	Co. Galway, 45 | Mayo - 47 | Roscommon, 92 | Leitrim - 17 | Sligo, 3 Galway Town, 9	Co. Galway: 698 – – | Mayo: 706 16 10 | Roscommon: 520 14 8 | Leitrim: 202 6 7½ | Sligo: 31 13 8½ | Town of Galway 94 17 10½	*J. B. M'Kiernan*, Manager.
LIMERICK	4,236 13 10	14 19 5	City Limerick, 54 | Co. Limerick, 88 | Co. Clare, 88 | Co. Kerry, 60 | TOTAL - 290	City Limerick: £. s. d. 693 8 3 | County Limerick: £. s. d. 1,166 3 9 | County Clare: £. s. d. 1,200 6 7 | County Kerry: £. s. d. 940 2 6	*John Jackson*, Manager.
LONDONDERRY	3,163 14 7*	17 9 7	Derry - - 57 | Donegal - - 67 | Tyrone - - 47 | TOTAL - - 171	Derry: £. s. d. 956 1 11 | Donegal: £. s. d. 1,127 – 8 | Tyrone: £. s. d. 799 1 –	*D. Cluff*, Manager. 25 April 1837.
MARYBOROUGH	2,112 2 11	16 12 7	King's Co. 46 | Queen's Co. 39 | Westmeath, 31 | Longford, 19 | TOTAL - 135	King's Co.: £. s. d. 678 3 8 | Queen's Co.: £. s. d. 566 13 7 | Westmeath: £. s. d. 494 18 4 | Longford: £. s. d. 317 9 5 | TOTAL: £. s. d. 2,057 5 – — The Return of Expenditure to the Privy Council for transmission to the Grand Juries are made up to the 31st May and 31st December in each year. Credit is given to the Counties for any monies received by the Institution for Produce of Land, Pensions from Patients, &c.; therefore the net sum is only charged to the Counties; and the above is the Amount charged within the year to 31 December 1836.	*William Abbott*, Manager. 22 April 1837.
RICHMOND	4,631 11 3	† 16 2 9½	County of City of Dublin, 150 | County of Dublin, 74 | County of Wicklow, 17 | County of Louth, 16 | County of Town of Drogheda, 1 | County of Meath, 27 | TOTAL, 285	‡ County of City Dublin: £. s. d. 2,420 15 7 | County Dublin: £. s. d. 1,194 5 1 | Wicklow: £. s. d. 274 7 1 | Louth: £. s. d. 258 4 4 | Co. of Town Drogheda: £. s. d. 16 2 9 | Meath: £. s. d. 435 14 9	*Saml Wrigley*, Manager. 28 April 1837.
WATERFORD	2,063 6 7	23 8 11¼	County - - 55 | City - - 36 | TOTAL - - 91	County - - £. s. d. 1,233 12 1 | City - - - £. s. d. 798 17 4	*R. Rowan*, Manager.

* See Note *, p. 4.

† It is to be particularly observed, that the expense incurred for painting the entire Institution has not arisen for the last five years, which necessarily increased the rate per head as compared with the Return furnished last year.

‡ Sums received from Friends of Patients, not included: these are,—County of City of Dublin, 69*l.* 2*s.* 1*d.*; County of Dublin, 22*l.* 4*s.*; County of Wicklow, 3*l.* 15*s.*:—32*l.* 5*s.* 6*d.* was paid by Government for two Patients, they having been in the Asylum at the time it was supported entirely by Parliamentary Grant, and could not be removed therefrom when the Asylum was constituted a District Asylum by special Act of Parliament.

2.—A RETURN of the Number of Patients in each District Lunatic Asylum in *Ireland* on the 1st April 1836, the Number admitted, the Number discharged, distinguishing those discharged as cured, as relieved, and as harmless and incurable; the Number who have died, and the Total discharged and died; the Number to whom Admission was refused, and the average Number in the Asylum during the Year ending 31st March 1837.

DISTRICT.	Number of Patients on 1 April 1836.	Admitted.	DISCHARGED: As Cured.	DISCHARGED: As Relieved.	DISCHARGED: As Harmless and Incurable.	Died.	Total Discharged and Died.	Number to whom Admission was refused.	Average Number in the Asylum daily.	(Signed)
ARMAGH	113	83	36	15	9	14	74	None permanently	117	*Thos. Jackson*, Manager. 22 April 1837.
BELFAST	162	88	44	8	1	31	84	none.	166½	*Robt Stewart*, M.D. Manager. 27 April 1837.
CARLOW	120	48	28	2	-	4	34	1	126	*P. M'Caffry*, Manager. 26 April 1837.
CLONMEL	69	53	27	6	-	10	43	3	79¼	*John Hitchcock*, Manager. 21 April 1837.
CONNAUGHT	144	69	29	11	6	17	63	8	147	*John B. M'Kiernan*, Manager.
LIMERICK	259	129	68	5	-	25	68	none.	283	*John Jackson*, Manager.
LONDONDERRY	157	99	39	7	8	27	81	34	181	*D. Cluff*, Manager. 25 April 1837.
MARYBOROUGH	114	51	18	-	2	10	30	none.	127	*William Abbott*, Manager. April 22, 1837.
RICHMOND	274	109	48	17	6 Transferred to House of Industry. *	24	97	8	283½	*Saml Wrigley*, Manager. 28 April 1837.
WATERFORD	82	49	22	14	- †	4	40	-	88	*R. Rowan*, Manager.

* One was unrelieved, and taken by friends; and one was removed by friends to Swift's Asylum.

† In reference to the number of patients discharged and cured, it is necessary to remark, that there were 70 sent from the lunatic ward in the House of Industry to this Institution, who had been confined there from three to twenty-one years, and also that this Asylum having only the small county of Waterford attached to it, can afford room to take in and retain a much greater number of incurables than any of the other district Asylums; consequently the number of cures and discharges will be much less in proportion than in those Asylums where the majority of admissions are cases of a recent date.

3.—A RETURN of the TOTAL EXPENDITURE; the Total Cost per Head per Annnm; the Expenditure in Furniture, Bedding and Linen; the Expenditure in Fixtures, Additions, Alterations, Workmen's Bills, &c.; the Expenditure in Clothing; the Expenditure per Head per Annum in Clothing; the Expenditure in Salaries and Servants' Wages; the Expenditure per Head per Annum in Salaries and Servants' Wages; the Expenditure in Food only; the Cost per Head per Annum in Food only; the Cost per Head per Week in Food only; the Cost per Head per Diem in Food only; all calculated from the averageNumber of Patients, and for the Year ending 31st March 1837.

DISTRICT.	Total Expenditure.	Total Cost per Head per Annum, calculated from the Average Number of Patients during the Year.	Expenditure in Furniture, Linen, Bedding.	Expenditure in Fixtures, Additions, Alerations, Workmen's Bills, &c.	Expenditure in Clothing.	Expenditure per Head per Annum in Clothing, calculated from the Average Number.	Expenditure in Salaries and Servants' Wages.	Cost per Head per Annum in Salaries and Servants' Wages, calculated from the Average.	Expenditure in Food only.	Cost per Head per Annum in Food only.	Cost per Head per Week in Food only.	Cost per Head per Diem in Food only.	(Signed)
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	
ARMAGH - -	2,255 11 7	19 5 6	109 9 5	145 17 2	98 15 3	- 16 10	539 9 -	4 12 2	850 19 3	7 5 5	- 2 9½	- - 4 11/14	*Thos. Jackson*, Manager. 22 April 1837.
BELFAST - -	3,098 16 1	18 12 2	162 15 1	353 10 9	252 11 9	1 10 4	654 10 -	3 18 7	1,254 3 8	7 10 7	- 2 10½	- - 4¾	*Robert Stewart*, M. D., Manager: 27 Apr. 1837.
CARLOW - -	2,063 5 4	16 7 6	102 9 8	38 14 7	197 6 8	1 11 3¾	614 7 8	4 17 6¼	785 7 1½	6 4 7¾	- 2 4¾	- - 4	*P. M'Caffry*, Manager. 26 April 1837.
CLONMEL - -	2,010 7 9	25 7 4	39 4 6	141 4 10	86 11 1*	1 1 10	606 5 10	7 13 -	695 14 10	8 15 7	- 3 4½	- - 5¾	*J. Hitchcock*, Manager. 21 April 1837.
CONNAUGHT -	2,417 10 -	16 8 10 46/49	32 7 5½	64 6 1	157 5 5	1 1 4 113/147	597 9 1	4 1 3 64/147	1,063 15 7	7 4 8 115/147	- 2 9 5/13	- - 4¾	*John B. M'Kiernan*, Manager.
LIMERICK - -	4,236 13 10	14 19 5	296 6 7	202 11 7	173 16 8	- 12 3	897 7 6	3 3 5	2,112 12 11	7 9 4	- 2 10½	- - 5	*John Jackson*, Manager.
LONDONDERRY -	3,163 14 7†	17 9 7	185 2 2	602 16 -	200 7 8	1 2 1½	587 8 8	3 4 10½	1,090 5 6	6 - 5¾	- 2 3¾	- - 4	*D. Cluff*, Manager. 25 April 1837.
MARYBOROUGH -	2,112 2 11	16 12 7	123 16 7	144 5 8	181 5 8‡	1 8 6½	585 10 7	4 12 2	839 15 4§	6 12 3	- 2 6½	- - 4⅜	*Wm Abbott*, Manager. 22 April 1837.
RICHMOND - -	4,726 12 4	16 13 5½	203 14 3	1,039 16 10	400 1 8	1 8 2½	1,078 19 3	3 16 1½	2,004 - 4	7 1 4½	- 2 8½	- - 4½	*Sml Wrigley*, Manager. 28 April 1837.
WATERFORD -	2,063 6 7	23 8 11¼	100 8 8	83 19 2	109 14 8	1 4 11¼	641 8 9	7 5 9⅜	925 11 1	10 10 4¼	- 4 - 7/8	- - 6 14/43 ‖	*R. Rowan*, Manager.

* The keepers are not clothed, but the allowance for same is comprehended in their salary.

† TOTAL EXPENSE
- Included in the General Expenditure is a Balance paid on an Account of Messrs. Turner & Walker for Heating the Sleeping-rooms of Patients with a Hot-water Apparatus, amounting to - - - £. 328 - -
- Also a Balance for making Additions to accommodate Forty Patients - - -

—4.—

A RETURN of the Particulars and Amount of SALARIES and SERVANTS' WAGES for the Year ending 31st March 1837.

DISTRICT.	NAMES.	RANK.	SALARY.	Total Amount of Salaries in the Year 1837.	(Signed)
			£. s. d. Per Annum.	£. s. d.	
ARMAGH	Thomas and Matilda Jackson	Manager and Matron	250 – –	350 – –	*Thos Jackson*, Manager. 22 April 1837.
	William Lodge Kidd	Medical Attendant	100 – –		
BELFAST		1 Manager and Matron	250 – –	250 – –	1 yr & 1 wk 8 months.
		1 Physician	100 – –	101 11 6	
		1 Surgeon Apothecary	30 – –	20 – –	
		1 Clerk and Storekeeper	60 – –	60 – –	
		1 Gardener	21 – –	431 11 6	
		1 Keeper	15 – –		
		4 ditto (each)	12 12 –		
		1 Nurse	8 8 –		
		4 ditto (each)	6 6 –		
		10 Assistant Nurses (each)	4 4 –	222 18 6	
		1 Cook	8 8 –		
		1 Assistant ditto	4 4 –		
		1 Laundress	6 6 –		
		3 Assistant ditto (each)	4 4 –		
		1 Office & Board-room servant	8 8 –		
		1 Hall Porter	10 – –		
		1 Gate Keeper	6 6 –	654 10 –	*Robert Stewart*, M. D. Manager. 27 April 1837.
		A premium of one guinea is given at Christmas to each deserving Keeper and Nurse who have been a year in charge of the patients.			
CARLOW		Manager, ¾ year, at	180 – –	135 – –	
		Ditto, ¼ year, at	200 – –	50 – –	
		Physician	100 – –	100 – –	
		Matron	100 – –	100 – –	*P. M'Caffry*, Manager. 26 April 1837.
				385 – –	
CLONMEL		Manager	200 – –	642 9 –	
		Physician	100 – –		
		Matron	70 – –		
		Apothecary	30 – –		
		Clerk	29 4 –		
		4 Keepers, at 18*l.* 18*s.*, 17*l.* 17*s.*, 16*l.* 16*s.*, 14*l.* 14*s.*	68 5 –		
		4 Nurses, at 8*l.* 8*s.*	33 12 –		
		8 Assistants, at 6*l.* 6*s.*	50 8 –		
		1 Cook	10 – –		
		1 Laundress	8 8 –		
		1 Hall Porter	12 12 –		
		1 Gardener	30 – –		
		Matron's private Servant		10 10 –	*John Hitchcock*, Manager. 21 April 1837.
			£.	652 19 –	
CONNAUGHT		Manager	200 – –	200 – –	
		Physician	100 – –	100 – –	
		Matron	60 – –	60 – –	
		Apothecary	30 – –	30 – –	
		Clerk and Storekeeper	30 – –	30 – –	
		7 Male servants	12 12 –	86 2 –	
		1 ditto ditto	10 – –	10 – –	
		4 Female ditto	6 6 –	25 4 –	
		7 ditto ditto	4 4 –	29 3 1	
		9 ditto ditto	3 – –	27 – –	
				597 9 1	*John B. M'Kiernan*, Manager.
LIMERICK		Manager	210 – –	520 – –	
		Matron	70 – –		
		Physician	150 – –		
		Apothecary	30 – –		
		Accountant and Register	60 – –		*John Jackson*, Manager.
LONDONDERRY		Manager and Matron	250 – –	390 – –	
		Physician	100 – –		
		Apothecary	10 – –		
		Clerk and Storekeeper	30 – –		
		Wages to Keepers, Nurses and Servants		197 8 8	*D. Cluff*, Manager. 25 April 1837.
			£.	587 8 8	

(continued)

4.—Return of the Particulars and Amount of Salaries and Servants' Wages, &c.—*continued.*

DISTRICT.	NAMES.	RANK.	SALARY.		Total Amount of Salaries in the Year 1837.	(Signed)
			£. s. d. Per Annum.		£. s. d.	
MARYBOROUGH	William & Eliza Abbott	Manager and Matron; joint salary	250 – –		250 – –	
	John Jacob, M. D.	Surgeon	100 – –		100 – –	
	Thomas Pilsworth	Apothecary	30 – –		30 – –	
		SERVANTS:	£. s. d. Per Month.			
		Gardener and Portress, including diet and clothing, fuel, soap and candles; joint wages	4 3 4	With clothing, diet, fuel, &c.	205 10 7	*William Abbott*, Manager. 22 April 1837.
		Messenger and Yard Keeper	1 2 9			
		3 Keepers, 1 at 1*l.* 6*s.* 3*d.* and two at	1 2 9			
		4 Assistant Keepers, 1 at 19*s.* 3*d.* and 3 at	– 12 3			
		3 Nurses (each)	– 12 3			
		4 Deputy Nurses (each)	– 8 9			
		1 Laundress	– 12 3			
		2 Laundry Maids	– 8 9			
		1 Cook	– 12 3			
		1 Kitchen Maid	– 8 9			
		1 House Maid	– 8 9			
RICHMOND			Per Annum.			
		Manager	250 – –		1,090 – 11	*Saml Wrigley*, Manager. 28 April 1837.
		Matron	55 7 8			
		Physician	168 9 4			
		Ditto Extraordinary, serving without salary.	—			
		Surgeon	50 – –			
		Apothecary	27 13 8			
		Chaplain	23 1 4			
		Roman Catholic ditto	50 – –			
		Accountant	55 7 8			
		Clerk and Storekeeper	50 – –			
		1 Head Nurse	21 – –			
		11 Female Nurses & Keepers, at 6*l.* 6*s.* each	69 6 –			
		15 Deputy ditto, at 4*l.* 4*s.* each	63 – –			
		8 Male Keepers, at 11*d.* per day each	133 16 8			
		1 Housemaid	4 4 –			
		1 Gardener	16 14 7			
		1 Hall Porter	18 18 –			
		1 Gate ditto	6 – –			
		1 Cook	9 5 –			
		2 Laundry Maids, at 4*l.* 4*s.* each	8 8 –			
		Gratuities to 10 persons	9 9 –			
WATERFORD						
		1 Manager	200 – –		200 – –	
		1 Physician	100 – –		100 – –	
		1 Matron	70 – –		70 – –	
		1 Apothecary	30 – –		30 – –	
		1 Clerk	40 – –		40 – –	
		1 Gardener	20 – –		20 – –	
		1 Gatekeeper	8 8 –		8 8 –	
		1 Keeper	15 – –		15 – –	
		3 Ditto (each)	12 – –		36 – –	
		4 Nurses (each)	6 6 –		25 4 –	
		6 Assistant ditto (each)	4 4 –		25 4 –	
		1 Laundress	6 6 –		6 6 –	
		2 Assistant ditto (each)	4 4 –		8 8 –	
		1 Cook	8 8 –		8 8 –	
		1 Porter	10 – –		10 – –	
					602 18 –	*R. Rowan*, Manager.

745
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LUNATIC ASYLUMS (IRELAND).

RETURN of the Expense, &c. of each DISTRICT LUNATIC ASYLUM in *Ireland*, for the Year ending 31st March 1837.

(*Sir Robert Ferguson.*)

Ordered, by The House of Commons, *to be Printed*,
8 *May* 1837.